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31st December 1917.

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The Government Gazette

PUNJAB AND ITS DEPENDENCIES.

Published by Authority.

LAHORE, FRIDAY, JANUARY 5, 1917.

PART II.

Republications from the "Gazette of India."

FROM THE "GAZETTE OF INDIA," DATED CALCUTTA, SATURDAY, DECEMBER 23, 1916.

BOARD OF EXAMINERS.

NOTICE.

Qualified Urdu Munshis.

The following list of Munshis who are qualified to teach Urdu under India Army Order No. 162 of 1907 is published for the information of all those students of this language who are desirous of obtaining competent teachers :—

AMBALA.

M. Mohd. Miyan Khan ...	... Sadar Bazar, Ambala.
M. Mohd. Akbar Khan ...	... The Oriental Lodge, Ambala.
M. Anand Sarup ...	... Sadar Bazar, Ambala Cantonment (winter only).
M. Mohd. Ishaq ...	... R. A. Munshi, B. C. Bazar, Ambala.

FEROZEPORE.

M. Suraj Narain, B.A. ... ... Kabari Bazar, Ferozepore.

JHELUM.

M. Thakur Das Pahwa ... ... Officers' Munshi, Jhelum.

JULLUNDUR.

M. Karam Chand ... ... C/o Jacki Mull & Sons, Suddar Bazar, Jullundur Cantonment.

KASAULI.

M. Anand Sarup ... ... Depôt Munshi, Kasauli (summer only).

LAHORE CANTONMENT.

M. Sayyad Aulad Ali, Gilani ... Miran Shah Lane, Taksali Gate, Lahore.

MURREE HILLS.

M. S. C. Bagchi ... ... Munshi, Lawrence Government European School, Ghoragali, P. O., Murree Hills.

RAWALPINDI.

M. Ghulam Muhiuddin ... ... R. A. Brigade Munshi, Rawalpindi.

M. Ghulam Rasul ... ... Sadar Bazar, Rawalpindi.

M. Kazi Abdul Haqq Khan ... C/o Kazi Najam-ud-din Khan, Officers' Munshi, Jhangi Street, Rawalpindi City.

M. Shaikh Amir Bakhsh, Gyani (Munshi Fazil). Officers' Munshi, Ahata Sultan, Rawalpindi City.

SIALKOT.

M. Ajab Shah Anand ... ... Officers' Munshi, Saddar Bazar, Sialkot

N. B.—* * * * * * * * * * *

Whenever any Munshi changes his address, he is requested to communicate his new address to the Board of Examiners.

O. F. JENKINS,

Secretary and Member, Board of Examiners.

FROM THE "GAZETTE OF INDIA" EXTRAORDINARY, DELHI, WEDNESDAY, DECEMBER 27, 1916.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

An Ordinance to provide power for enforcing the attendance of witnesses at inquiries held into any matters relating to, or connected with, elections to the Indian Legislative Council and for other purposes in connection with such inquiries.

WHEREAS an emergency has arisen which renders it necessary to provide power for enforcing the attendance of witnesses at inquiries held into any matters relating to, or connected with, elections to the Indian Legislative Council and for other purposes in connection with such inquiries;

Now, therefore, in exercise of the power conferred by section 72 of the Government of

India Act, 1915, the Governor-General is pleased to make and promulgate the following Ordinance :— 5 & 6 Geo. V, c. 61.

ORDINANCE No. VIII OF 1916.

Short title.

1. This Ordinance may be called the Indian Legislative Council (Elections Inquiries) Ordinance, 1916.

Power to direct inquiry and enforce the giving of evidence on oath, &c.

2. (*1*) Where, in the opinion of the Governor-General in Council, it is desirable that an inquiry should be held into any matter relating to, or connected with, any election to the Indian Legislative Council, the Governor-General in Council may, by order in writing, appoint any person he may specify in the order to be a Commissioner for the purpose of holding such inquiry.

(*2*) A Commissioner appointed under sub-section (*1*) shall have the same powers as are vested in a Court under the Code of Civil Procedure, 1908, when trying a suit in respect of the following matters :— V of 1908.

(*a*) enforcing the attendance of witnesses and examining them on oath or affirmation ;

(*b*) compelling the production of documents ; and

(*c*) issuing commissions for the examination of witnesses ;

and shall be deemed to be a Civil Court within the meaning of sections 480 and 482 of the Code of Criminal Procedure, 1898. V of 1898.

The expression "witnesses" in this sub-section shall include parties or persons in the position of parties to such inquiry.

(*3*) A Commissioner may authorise the representation before him of any person appearing to him to be sufficiently interested in such inquiry, by counsel or pleader or otherwise as he may direct.

Witness not excused from answering from fact that answer will criminate.

3. A person examined as a witness by a Commissioner holding an inquiry under section 2 shall not be excused from answering any question put to him, upon the ground that the answer thereto will criminate or may tend directly or indirectly to criminate him, or tend directly or indirectly to expose him to a penalty or forfeiture of any kind :

Provided that no such answer which a witness shall be compelled to give shall subject him to any arrest or prosecution, or be proved against him in any criminal proceeding, except a prosecution for giving false evidence by such answer.

CALCUTTA :
The 26th December 1916.

CHELMSFORD,
Viceroy and Governor-General.

A. P. MUDDIMAN,
Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA," DELHI, SATURDAY, DECEMBER 30, 1916.

ARMY DEPARTMENT.

Delhi, the 29th December 1916.

PROMOTIONS.

CANTONMENT MAGISTRATES' DEPARTMENT.

No. 1578.—Lieutenant-Colonel T. C. Browning, Indian Army, Supernumerary List, is granted increased staff pay at the rate of Rs. 500 per mensem, with effect from the 30th December 1916.

RESIGNATIONS.

INDIAN MEDICAL SERVICE.

No. 1581.—Major Edward Surman Peck, M.B. (retired), whose re-employment was notified in Army Department Notification No. 149, dated the 11th February 1916, has been permitted to resign, with effect from the 4th March 1916.

A. H. BINGLEY, *Major-General,*
Secretary to the Government of India.

DEPARTMENT OF COMMERCE AND INDUSTRY.

NOTIFICATIONS.

Delhi, the 25th December 1916.

No. 380-*C. W. D.*—In exercise of the powers conferred by section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), the Governor-General in Council is pleased to direct that the following alterations and additions shall be made in the schedule appended to this Department's Notification No. 7133-W.-II, dated the 12th August 1916, as subsequently amended, *viz.* :—

Delete existing items Nos. 41 and 49.

Insert as item 41 the following, *viz.* :—

Articles.	Destinations.	Exceptions and Exemptions.
41. Hides (raw)	All destinations except the United Kingdom, British Possessions and British Protectorates.	•

No. 429-*C. W. D.*—In exercise of the powers conferred by section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), the Governor-General in Council is pleased to direct that the following additions shall be made in the Schedule appended to this Department's Notification No. 8106-W.-II, dated the 2nd September 1916, *viz.* :—

ADDITIONS.

Foran, J. H. (Langkat Oil Company), Senggora.

Holck, H. Von (Siam Packing Company , Bangkok.

Langkat Oil Company (J. H. Foran), Senggora.

Maung San Myat, Bangkok.

Peng Hak Chieng (Tia Peng Ngee), Bangkok.

Prince Royal's College, Chiengmai.

Siam Packing Company (H. Von Holck), Bangkok.

Tia Peng Ngee (Peng Hak Chieng), Bangkok.

CUSTOMS.

The 30th December 1916.

No. 12899-*C. W.*—The following Royal Proclamation is published for general information :—

BY THE KING.

A PROCLAMATION

MAKING CERTAIN ADDITIONS TO AND AMENDMENTS IN THE LIST OF ARTICLES TO BE TREATED AS CONTRABAND OF WAR.

GEORGE R. I.

Whereas, on the 14th day of October 1915, We did issue Our Royal Proclamation specifying the articles which it was Our intention to treat as contraband during the continuance of hostilities, or until We did give further public notice; and

Whereas, on the 27th day of January 1916, the 12th day of April 1916, the 27th day of June 1916 and the 3rd day of October 1916, We did, by Our Royal Proclamations of those dates, make certain additions to and modifications in the said list of articles to be treated as contraband ; and

Whereas it is expedient to make certain further additions to the said list :

Now, THEREFORE, We do hereby declare, by and with the advice of Our Privy Council, that during the continuance of the war or until We do give further public notice, the following articles will be treated as absolute contraband, in addition to those set out in Our Royal Proclamations aforementioned :—

Diamonds suitable for industrial purposes.

Silk in all forms and the manufactures thereof ; silk cocoons.

Artificial silk and the manufactures thereof.

Quillaia bark.

Zirconium, cerium, thorium, and all alloys and compounds thereof.

Zirconia and monazite sand.

And We do hereby further declare that, as from this date, the following amendments shall be made in Schedule I of Our Royal Proclamation of the 14th day of October 1915, aforementioned :—

For item 4, "emery, corundum, natural and artificial (alundum), and carborundum in all forms," there shall be substituted "emery, corundum, carborundum, and all other abrasive materials whether natural or artificial, and the manufactures thereof."

And We do hereby further declare that, as from this date, the following amendments shall be made in Our Royal Proclamation of the 12th day of April 1916, aforementioned :—

For "gold, silver, paper money, and all negotiable instruments and realisable securities," there shall be substituted "gold, silver, paper money, securities, negotiable instruments, cheques, drafts, orders, warrants, coupons, letters of credit delegation or advice, credit and debit notes, or other documents, which in themselves, or if completed, or if acted upon by the recipient, authorise, confirm, or give effect to the transfer of money, credit, or securities."

And We do hereby further declare that the following articles shall, as from this date, be treated as conditional contraband in addition to those set out in Our Royal Proclamations aforementioned :—

Sponges, raw and prepared.

Glue, gelatine, and substances used in the manufacture thereof.

Empty barrels and casks of all kinds and their component parts.

Given at Our Court at Buckingham Palace, this Twenty-third day of November, in the year of our Lord One thousand nine hundred and sixteen, and in the Seventh year of Our Reign.

GOD SAVE THE KING.

H. F. HOWARD,

Secretary to the Government of India.

1863 PGG—823—5-1-17—SGPP Lahore.

Registered No. L. 648

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PUNJAB AND ITS DEPENDENCIES.

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LAHORE, FRIDAY, JANUARY 12, 1917.

PART II.

Republications from the "Gazette of India."

FROM THE "GAZETTE OF INDIA" DELHI, SATURDAY, DECEMBER 23, 1916.

HOME DEPARTMENT.

NOTIFICATIONS.

MEDICAL.

The 21st December 1916.

No. 526-*C.*—Major G. Tate, M.B., I.M.S., is appointed temporarily to be Civil Surgeon, Simla (East), with effect from the 1st October 1916, until further orders.

The 22nd December 1916.

No. 550-*C.*—Senior Assistant Surgeon Pandit Balkishan Kaul, Rai Bahadur, is appointed to be Professor of Materia Medica in the Medical College, Lahore, as a temporary measure, with effect from the 11th March 1916, and until further orders.

J. H. DUBOULAY,
Secretary to the Government of India.

DEPARTMENT OF EDUCATION.

NOTIFICATION.

SANITARY.

The 22nd December 1916[1]

No. 570.—Major G. Tate, M.B., I.M.S., Civil Surgeon, Simla (East), is appointed, until further orders, to be in charge of the current duties of Health Officer, Simla, in addition to his own duties, with effect from the forenoon of the 21st October 1916.

E. D. MACLAGAN,
Secretary to the Government of India.

1924PGG

ARMY DEPARTMENT.

Delhi, the 22nd December 1916.

REWARDS.

No. 1550.—The Governor General in Council is pleased to announce that His Majesty the King-Emperor has been graciously pleased to ordain that Imperial Service Troops, Frontier Militia, Zhob Levy Corps, and Military Police when on active service with the Imperial Forces shall be eligible for the grant of the Victoria Cross for valour.

MEDICAL DEPARTMENT.

No. 1551.—The following Order by His Majesty in Council extending the Geneva Convention Act, 1911, to India, with certain adaptations, is published for general information :—

AT THE COURT AT BUCKINGHAM PALACE,

The 24th day of October 1916.

PRESENT:

THE KING'S MOST EXCELLENT MAJESTY.

LORD PRESIDENT.	MR. SECRETARY BONAR LAW.
LORD CHAMBERLAIN.	SIR JOSEPH G. WARD.
LORD CARNOCK.	MR. W. F. MASSEY.

LORD JUSTICE SCRUTTON.

WHEREAS by the Geneva Convention Act, 1911, it is enacted that, from the commencement of the said Act, it shall not be lawful for any person to use for the purposes of his trade or business, or for any other purpose whatsoever, without the authority of the Army Council, the heraldic emblem of the Red Cross on a white ground, formed by reversing the Federal Colours of Switzerland, or the words "Red Cross" or "Geneva Cross", and that if any person acts in contravention of this provision he shall be guilty of an offence against the said Act, and shall be liable on summary conviction to a fine not exceeding ten pounds, and to forfeit any goods upon or in connection with which the emblem or words were used:

AND WHEREAS it is also enacted that proceedings under the said Act shall not in England or Ireland be instituted without the consent of the Attorney-General:

AND WHEREAS it is also enacted that the said Act shall extend to His Majesty's Possessions outside the United Kingdom, subject to such necessary adaptations as may be made by Order in Council:

AND WHEREAS it is expedient that certain adaptations should be made in the said Act with regard to its application to British India:

NOW, THEREFORE, by virtue and in exercise of the powers in this behalf by the said Act, or otherwise, vested in His Majesty, it is hereby ordered by His Majesty, by and with the advice of the Privy Council, as follows :—

(1) This Order in Council may be cited for all purposes as "The Geneva Convention Act, 1911, (British India), Order in Council, 1916."

(2) The Geneva Convention Act, 1911, in its application to British India shall be adapted as follows :—

(*i*) The powers by the said Act vested in the Army Council shall be vested in the Secretary to the Government of India.

(*ii*) Proceedings under the said Act shall not be instituted without the consent of the Local Government.

(3) This Order shall come into force on a date to be fixed by the Governor General of India.

ALMERIC FITZROY.

No. 1552.—In pursuance of paragraph 3 of the Geneva Convention Act, 1911 (British India), Order in Council, 1916, the Governor General is pleased to fix the 22nd of December 1916 as the date on which the said Order in Council shall come into force.

DEPARTMENT OF COMMERCE AND INDUSTRY.

NOTIFICATIONS.

Delhi, the 23rd December 1916.

No. 354-C. W. D.—In exercise of the powers conferred by section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), the Governor General in Council is pleased to direct that the following additions and alterations shall be made in the Schedule appended to this Department's notification No. 11255-W.-II, dated the 18th November 1916, *viz.*—

ADDITIONS.

ARGENTINA AND URUGUAY.

AACHEN AND MÜNCHEN INSURANCE COMPANY, Calle Cangallo 319, Buenos Aires, Argentina.
AGENCE STIGLER, Montevideo, Uruguay.
ARNOLD, H., Buenos Aires, Argentina.
BARBAGELATA, Buenos Aires, Argentina.
BERNARD HERMANOS, Calle Cangallo 315, Buenos Aires, Argentina.
BONINO, JOSÉ A., Calle Rincon 456, Montevideo, Uruguay.
BRITO, ENRIQUE, Rondeau 2126, Montevideo, Uruguay.
BUDDENSIEG, JUAN, Calle Cangallo 845, Buenos Aires, Argentina.
BUSTAMANTE, MIGUEL, Buenos Aires, Argentina.
CALLEJAS, J., Buenos Aires, Argentina.
CATTANEO, CONSTANTINO, Buenos Aires, Argentina.
CEVINI, LUIS, Buenos Aires, Argentina.
DEFESCHE, JUAN, Calle Moreno 508, Buenos Aires, Argentina.
FUHRMANN (H.) & COMPANY, Herrera 2260/2300; Paseo Colon 1102-1128; Calle Maipu 39 and Calle Peru 1182, Buenos Aires, Argentina.
HORN & COMPANY, San Martin 201, Buenos Aires, Argentina.
HOSMANN, JULIO, Buenos Aires, Argentina.
MELBER, LEON (of BOKER & COMPANY), Calle Alsina 261, Buenos Aires, Argentina.
MEY, HUGO, Buenos Aires, Argentina.
MEYER, D., & COMPANY, Calle Cangallo 499, Bahia Blanca, Argentina.
PADROS, SIMON & COMPANY, Tres Esquinas 676, Buenos Aires, Argentina.
PANZERA, REINALDO, Buenos Aires, Argentina.
PUIG, ALBERTO, & COMPANY, Argentina.
ROBERT, PUSTERLA & COMPANY, Calle Belgrano; Calle Peru 401, Buenos Aires; and Calle Urquiza 1099, Rosario, Argentina.
SCHLIEF, GEORG, Montevideo, Uruguay.
URES, ALFREDO, Montevideo, Uruguay.

BOLIVIA.

FUSS, ALFREDO (of HIRSCHANN & COMPANY), La Paz.
JOERGES & COMPANY, Calle Oruro, Potosi.
KRÜGER, R., & COMPANY, Cochabamba.
"LA MARIPOSA," La Paz.

BRAZIL.

BECK, ERNESTO, & COMPANY, Florianopolis.
BUSCHMANN, C., Rua Theophilo Ottoni 76, Rio de Janeiro.
CARDOSO, VICTOR MATTOS, Para.
CASA LEMCKE, Rua Libero Badara 104, Sao Paulo.
CHAVES, J. P., Santos.
COELHO, JOSÉ IGNACIO, Rua da Constituicao 44, Rio de Janeiro.
COMPANHIA GRAPHICA RIO GRANDENSE, Porto Alegre.
COMPANHIA INDUSTRIAL DE RIBEIRAO PIRES, Sao Bernardo.
COMPANHIA NACIONAL DE CAFÉ, Rua 15 de Novembro, Santos.
DAY (JOHN) BROMBERG & COMPANY, Marechal Floriano 51; Vigario José Ignacio 19 and 21 and Rua val Patria 24, Porto Alegre.
DIAS, JOSÉ ESTEVES, Para.
DRECHSLER, MAX, & COMPANY, Rua do Bon Jesus 20, Pernambuco.
FONSECA, VAZ & COMPANY, Rua Sao Pedro 63, Rio de Janeiro.
FRIEDRICHS, WERNER, Rua Quinze, Novembro, Para.
HAERING FRITZ, Rio de Janeiro.
LAVES DE MORAES, JOSÉ, Sao Paulo.
LEAL, ANTHANASIO, Sao Francisco do Sul.
LEITE DE FONSECA, A., Rua Sao Bento 5, Rio de Jeneiro.
LEMCKE, HENRIQUE, Rua Libero Badaro 25, Sao Paulo.

MARTINS, MANOEL, & COMPANY, Rio de Janeiro.

MARX, W. (*alias* HENRIQUE OLIVEIRA & COMPANY, *alias* "NORBERT HERTZ", *alias* D. TYNE O'DAY, *alias* "MINS MISSEN"), Rua da Alfandega 102, Rio de Janeiro.

MATTHEIS & COMPANY, Rua General Camara 69-71, Rio de Janeiro.

MELCHER, CONRADO, & COMPANY, Rua Sao Bento 40, Sao Paulo.

"MINS MISSEN" (see W. MARX).

"NORBERT HERTZ" (see W. MARX).

NOSSACK & COMPANY, Rua Frei Gaspar 22, Santos.

O'DAY, D. TYNE (see W. MARX).

OLIVA, J., Sao Paulo.

OLIVEIRA, EDUARDO, Santos.

OLIVEIRA, HENRIQUE, & COMPANY (see W. MARX).

RIBEIRO, TRAJANO (JORDAN GERKEN & COMPANY), Sao Francisco do Sul.

SCHMIDT, TROST & COMPANY, Rua Santo Antonio 5, Santos; Rua Alvares Penteado, and Caixa 153, Sao Paulo.

SILVA (DA), DOMINGOS & COMPANY, Rua Sao Bento 28A, Sao Paulo.

TRINKS, PETER, & COMPANY, Rua de Santo 38, Santos.

VAZ, JOSÉ, Rua Sao Pedro 65, Rio de Janeiro.

VOELCKER, LUIS, & COMPANY, Porto Alegre.

WARNECKE, HERMANN, & COMPANY, Rua Direita 9, Sao Paulo.

WERNER, HILPERT & COMPANY, Rua da Alfandega 99-101, 104, and 108, Rio de Janeiro.

WOEBEKE GUSTAV, Porto Alegre.

CHILE.

ALVAREZ, JOSÉ REINALDO, Coquimbo.

BLACKADDER, GUILLERMO, Iquique.

BONDER, VICTOR, Concepcion.

CHAPARRA, LUIS A., Iquique.

CARRASCO, JUSTINIANO (TIMMERMANN & COMPANY), Valparaiso and Santiago.

LILLO, GUILLERMO, Antofagasta.

LOPEZ LOAYZA, ALFREDO, Iquique.

PLESCH, JULIO, B. Arana 281, Concepcion.

VEGA, LUIS S., Iquique.

COLOMBIA.

BOTICA ALEMANA.

DISSEL (VAN) RODE & COMPANY, Cucuta.

GIESKEN, LUDWIG, & COMPANY, Barranquilla.

ILLERS, JUAN D., Barranquilla.

MATOS, VICENTE, Barranquilla.

NOBMANN & COMPANY, Barranquilla.

STRAUSS, GEORG, & COMPANY, Barranquilla.

WILLSON COOK, W., Cucuta.

DENMARK.

ANITA PRODUCE COMPANY A/S., Sofievej 2, Copenhagen.

CHRISTENSEN & THOGERSEN, Gronningen 1, Copenhagen.

CONTINENTAL HANDELS & TRANSIT AKTIESELSKAB, Vimmelskaftet 42, Copenhagen.

GAD, TH., CLAUSEN, Havnegade 45; Vesterbrogade 12; and Frederiksberg Allé 19A, iii, Copenhagen.

HAUBROE, L., & COMPANY A/S., Holbergsgade 8, Copenhagen.

HENIUS, EMIL, Vestervoldgade 31; Gronningen 15; Bernstorffsgade 21 (formerly of Christian IX's Gade), Copenhagen.

HOLM, ULRICH C., Vimmelskaftet 42, Copenhagen.

INTERCHANGE LIMITED A/S. (Manager E. U. LANDGRAFF) Holbergsgade 3, Copenhagen.

JENSEN & HOECK, Amaliegade 36, Copenhagen.

LANDGRAFF E. U. B. W., or E. M. (of INTERCHANGE LIMITED A/S.), Holbergsgade 3, Copenhagen.

SCHACKE, JULIUS, Knabrostraede 1, Copenhagen.

STREIT, CARL, Aalborg and Esbjerg.

ECUADOR.

DELIUS, A. H., Quito.

BRAUER, LEOPOLD M., Quito.

BUCRAM, M. (or BUCARAM), Quito.

HINNAOUIH, BACHIR, Quito.

MULLER, JORGE, Quito.

RAHIM, ABDUL, Quito.

REIMERS, EDGAR, Quito.

SCHROETER, WILHELM, Quito.

USCOCOVICH, GREGORIO, Bahia de Caráquez.

WEBBER, CARLOS, Quito.

GREECE.

ACHAIA WINE COMPANY (SOCIÉTÉ VINICOLE ALLEMANDE), Gutland, Patras.
AKIF HASSAN & COMPANY, Salonika.
ASSEO, JACOB, Yildiz Han 11, Salonika.
CHARAMIS, PANAYIOTIS, Piræus.
COHEN, MORDOH & COMPANY, Kasmindji Han, Salonika.
COHEN, SIMANDO, Piræus.
FABRIQUE DE TABACS ET CIGARETTES MACEDONIENNES, Salonika.
FENYVES, PHILIP, Teldji Han 18, Salonika.
INTERNATIONAL MAGNESIT WERKEN, Gerekari, Eubœa.
MAROULIS, ALEXANDER, & COMPANY, Salonika.
MAYER & COMPANY, Salonika.
MAZZINO, A. J., Syra.
MICELI, E., & C. B. XANTHOS, 20, Place de la Liberté, Athens.
SOCIÉTÉ ANONYME D'ENTREPRISES COMMERCIALES, Kolokotronis Street, Piræus.
STEIN'S ORIENTAL STORES, LIMITED, Salonika.
STUERMER, MAX, Candia, Crete.
ZACHARIOU, JOHN, Rethymo, Crete.
ZACHARIOU, PETER, & SON, Rethymo, Crete.
ZIRINI BROTHERS (JOHN, BASIL & GEORGE ZIRINI), Xanthi.

JAPAN.

ERNEKO, K., 126, Yamate-cho, Yokohama.
KIMURA, K., Shimo osaki, Tokyo.
KIMURA SHOTEN, 4 Honkawaya-cho, Nihonbashi, Tokyo.
KOSAKA, K., 154 Yamashita-cho, Yokohama.

LIBERIA.*

CASTELVI, MANUEL.
COMMERCIO ESPANOL.
EXPOSITE, FELIX.
GONZALEZ, JUSTO.
GUMERA, SALVADOR SERRA.
HARMON, S. H. JUNIOR.
PEINATE, AUGUSTIN.
VALLE, ARSENIO.

MOROCCO.*

AZULAY, SOLOMON DAVID, Alcazar.
BENCHETRIT, MOSES, Tangier.
COHEN, AARON S., Tangier.
MEIER, MAX, Tangier.
MORA, JUAN, Laraiche.
MORA, RICARDO, Tangier.
SANANES, SAMUEL A., Tangier.
THUM, R., Laraiche.
VILLALTA, DR. ARCADIS, Arzila.

NOTE.—The name of the firm with which trading is prohibited by the Order of 29th of February 1916 is Moses Abitbol & Sons, Laraiche. The firm of M. Abitbol et Fils Ainé (Comptoir Commercial Francais de l'Afrique du Nord), of 41 Boulvard National, Oran, has not been placed on the statutory List, and trading with that firm is not prohibited.

NETHERLANDS.

ADLER & OPPENHEIMER, N. V., Prinsensgracht 379, Amsterdam.
AMSTERDAM IMPORT KANTOOR, Koningsplein 14, Amsterdam.
CALKOEN & COMPANY, Rokin 92-96, Amsterdam.
ESSLERK LIMITED, Gelderschekade 21; Wite Huis, Wijnahven 3; and Koningsteeg 1, Rotterdam.
FORTUIN HZN., A. J., Keizersgracht 372, Amsterdam.
GOLDUNTZ (JOE, PAUL, MAX, ROMI, LEON AND MICHEL), Amsterdam and Scheveningen.
HAERSOLTE, H. VAN, Goudscherijweg 91 A-95, Rotterdam.
HALLER, C., Vondelstraat 152, Amsterdam.
"HOLLANDIA" TEXTIEL MAATSCHAPPY, Enchede.
KLOSTERMANN, BERNARD, Willemsparkweg 181, Amsterdam.
NEDERLANDSCHE MAATSCHAPPY VOOR OVERZEE COMMISSIEHANDEL, Weesperzijde 89, Amsterdam.
ORENSTEIN & KOPPEL, N. Z., Voorburgwal 227, Amsterdam.
OUDEN, J. H., DEN, Watergraafsmeer, and Fredriksplein 45, Amsterdam.
POLS PZ., H. VAN DER, Clemensstraat 60A, and Wolphaertstr, 2A, Rotterdam.
PRAAG SIGAAR, S. VAN, Keizersgracht 137, Amsterdam.
ROEMER, VAN DE, & COMPANY, Hondiusstraat 10n, Rotterdam.
SWARTBERG, LEON, & COMPANY, Vijverhofstraat 147A, Rotterdam.
WOUDEN, G. VAN DER, Keizersgracht 203, Amsterdam.
YKEL, D., Frederiksplein 12, Amsterdam (formerly of Hoogendijk 112, Zaandam).

NETHERLAND EAST INDIES.

ALTMANN, A. H., Bandoeng, Java.
BEERMAN, W., Sibolga, Sumatra.
GARLICH, O. E., Bandoeng, Java.
GO BENG HIN, Batavia.
GUAN JOO & COMPANY, Medan.
HAN KIEM GOAN MERK HIAP SIANG BOO, Macassar.
HEYMANS VAN DER DOUWER, H. M. R., Samarang.
JOE GAN TJANG, Macassar.
LAY KUM SUN DENTIES, Macassar.
LIESE, J. E., Batavia.
LIM KANG TJOEAN MERK LEK TJOAN LIONG, Batavia.
MEELHUIJSEN, J., Sourabaya.
MEER, S. VAN DER, Medan, Sumatra.
NIO TJONG LONG (*alias* T. L. NIO), Macassar.
PETERSEN, H., Samarang.
SANDEL, D., Medan, and Palembang.
TAN HOK SOK, Macassar.
WYTMANN, A., Medan, Sumatra.
ZEITLIN, A., Palembang.

NORWAY.

BRÖCHNER, AUGUST c/o Alfred Michels, Toldbodgaten 11, Christiania.
CLAUSEN, C., & COMPANY, Grubbegate 8, Christiania.
FALKUM LYS & SAEPEFABRIK (Proprietor A. JOHNSEN), Skien.
HAMMER & LINDSTAD, Raadhusgaten 20, Christiania.
" HAUGAR " HERMETIKFABRIKEN, Haugesund.
HJELTE, C. J., Tordenskjoldsgate 11, Christiania.
JUUL, NIELS & COMPANY, Kongensgt. 2, Christiania.
LARSEN, GERH. L., Skippergt. 20 Christiania.
MELBYE, H. C. A., Kongensgt. 31, Christiania.
MICHELS, ALFRED, Toldbodgaten 11, Christiania.
" NOITRAL " A/S., Stavanger.
NORENG, HELGE, Tomtegate 10, Christiania, and Frederikstad.
RIEBER, G. C., & COMPANY, A/S., C. Sundtgst. 29 & 25, Bergen.
RIEBERS FILIAL A/S., O. Tryggvg. 6, and Fjordg. 46-48, Trondhjem.
SCHIMMELPFENG, W., AUSKUNFTEI, Prinsensgt. 12, Christiania.
STENSRUD, EINAR, Skien.
TROYE, JOHAN, A/S., Nordnesgt. 11, Bergen.
WIENCKE, A., Bygdo Allé 9, and Behrensgate 7, Christiania.
WIENCKE, HERMANN, Tordenskjoldsgade 2, and Behrensgate 7, Christiania.

PERSIA.*

GHAFAR BONAKDAR, Ispahan.

GHAFAR ITADALIEH, Ispahan.

INTADALIEH, Ispahan.

PERU.

MODENESI, FERNANDO, Lima.

UMLAUFF, B., Lima.

PORTUGUESE EAST AFRICA.*

AZEVEDO, Ibo.

SPAIN.

BALLESTERO, EUGENIO, Barquillo 26, Madrid.
BONITZ HERMANOS (LA PERSEVERANCIA OXIDE FACTORY), Callejon de Reboul, Malaga, and Pelusa near Malaga.
BURMESTER, FRANZ FERDINAND, Arenal 60, Vigo.
CARDONA, AMADOR, Calle Victoria, Vigo.
CURBELO, JOSÉ DIAZ, Las Palmas, Grand Canary.
" DIARIO MALAGUENO, " Malaga.
" ECHO DE GALICIA," Corruna.
GRAF Y HOHL, ADOLFO, Calle de Mariana Pineda 14 & 16, Madrid.
LANGEN & COMPANY, Paseo de Gracia 73; Calle Diputacion 258, Barcelona; and Hortaleza 17, Madrid.
LEWIN, BENITO, Apartado 210, Bilbao; and Chalet Urguyo, Las Arenas.
PFLUGER, JOHN, Las Palmas, Grand Canary.
RAUTZENBERG, GUILLERMO, Calle Marqués de Cubas, Madrid.
RIBOT, MIGUEL, Plaza de la Merced 2, segundo, Barcelona.
SCHAEFER, DR. E. Pasaje de la Paz 10 bis, Barcelona.
SERRA, JOAQUIN, Plaza Hurinera, Reus, and Plaza Olozaga, Tarragona.
SIDERURGIA Y MAQUINARIA EXTRANJERA, Calle Martinez Cubells 10, Valencia.
VISCONTI MORATI, FRANCISCO, Alicante.

SWEDEN.

ARTBERG, ESKIL, Birgerjarlsgatan 6, Stockholm.
EKNER, ALBIN, Surbrunnsgatan 6, Gothenburg.
GOTTHARDT, HERMAN, Jörgen Kocksg. 4, Malmö.
JAPANSKA MAGAZINET, Birgerjarlsgatan 6, Stockholm.
JOHANNSEN, NIKOLAI, Skeppsbron 18, Stockholm.
KJELLPERG, J. A., & SONNER, O., Hamngatan 19, Gothenburg.
MALMÖ KORKFABRIKS (A/B.), Friisg. 6, Malmö.
MOSER, EUGEN, Odeng. 22, Stockholm.
NORDISKE GUMMIFABRIK A/B., Trälleborg.
PRYTZ THÉIMPORT, Kungsportsplatsen 2, Gothenburg.
SCHLASBERG, HENNING & COMPANY, Landskrona.
SEIDEN, H., Vallingatan 37, Stockholm.
"STANDARD" INDUSTRI (A/B.), Gustav Adolf's Torg 15, Stockholm.
SVERIGES FORENADE KONSERVFABRIKER (A/B.), Hamngatan 2 and Garda, Gothenburg.

VENEZUELA.

BARALT, A. MIGUEL, Maracaibo.
BELLOSO V., JESUS, Maracaibo.
DALLA COSTA, VENTUAR, BERTRAN Cuidad Bolivar.
DUBUC, A., Maracaibo.
GARCIA DELEPIANI, M., Cuidad Bolivar.
JUNCAL, FERNANDO, Cuidad Bolivar.
MAURY, JOSÉ VENTURA, Maracaibo.
NUNEZ, POMPILIO, Cuidad Bolivar.
PINEDA & OJEDA, La Guayra.
RAMIREZ, ISMAEL, San Cristobal.
RAMIREZ, JOSÉ, Cuidad Bolivar.
VALENTINER, BEHRENS & COMPANY, Caracas; Puerto Cabello and La Guayra.
WILLSON COOK, W., Maracaibo and San Cristobal.

REMOVALS.

BRAZIL.

VIANNA, ELYSEO, Rua 15 de Novembro, Pernambuco,

CHILE.

VARGAS, LEONIDAS, Antofagasta,

ECUADOR.

HEINERT, LEONARD, Guayaquil.

MOROCCO.

AFERGAN, DAVID, Laraiche.

BENIZRI, RAFAEL, Laraiche.

NETHERLANDS.

DAM, C. W. H. VAN, & COMPANY, Rivierstr. 7A. Rotterdam.

GOLDSCHMEDING, G. A., Kalverstraat 56, Amsterdam.

NETHERLAND EAST INDIES.

CULTUUR MAATSCHAPPY PASOEMAH, Batavia.

CULTUUR MAATSCHAPPY PLABOEAN RATOE, Batavia.

NEUMANN & COMPANY, Batavia.

TECHNISCHE BUREAU SUNDA, Bandoeng.

PERSIA.

HAJI GHOLAM ALI, and HAJI MOHAMED BAGHER BEHBEHANI & SONS, Bushire.

SADIE, AFSHAR, Yezd.

PORTUGUESE EAST AFRICA.

DA SOUZA, LUIZ MOREIRA, Palma; Ibo and Porto Amelia.

DE SOUSA, BISMARK, Palma; Ibo and Porto Amelia.

HABIB, JACOB, Porto Amelia; Palma and Ibo.

ISMAIL JUMA, Porto Amelia; Palma and Ibo.

MOZAMBIQUE WHALING COMPANY.

PORTUGUESE WEST AFRICA, PORTUGUESE GUINEA, FERNANDO PO AND RIO MUNI.

PEREZ Y MORA, Fernando Po.

SPAIN.

NAVARRO, SALVADOR (SUCESOR DE NAVARRO Y CAPO), Rambla Capuchinos 8 and 10 Barcelona.

SALVADOR HERMANOS, Falcó 10, Castellon.

VALLS, HIJOS DE MAGIN, Barcelona.

SWEDEN.

ABRAHAMSSON, RUNÖ, Kungsträdgardsg. 4, Stockholm.

UNITED STATES OF AMERICA.

BUNGE, MAURICIO (OF MACLAREN AND GENTLES, INC.).

URUGUAY.

BONINO, E., & SCHROEDER, E. A., Misiones 1467, Montevideo.

VARIATIONS.

ARGENTINA AND URUGUAY.

CASTILLO, GERARDO, Montevideo, Uruguay,

should read

CASTILLO Y MORALES, Montevideo, Uruguay.

KROPP & COMPANY, Piedras 1448 and Rivadavia 751-761, Buenos Aires, Argentina, and Cerrito 513 (formerly of Misiones 158), Montevideo, Uruguay.

RABE, WALDER AND COMPANY, 25 de Mayo 694 (formerly of Misiones 1373), Montevideo, Uruguay.

WAGENKNECHT, E., & COMPANY, 25 de Agosto 422 (formerly of Cerro Largo 791), Montevideo, Uruguay.

BRAZIL.

CAMPOS, ALEXANDRE & COMPANY, Uberaba, near Sao Paulo.

SCHOLZ, WALDEMAR, Manaos.

CHILE.

LANGE & COMPANY, Casilla 953, Valparaiso ; and Concepcion.

DENMARK.

JENSEN, ALBERT, Kalvebod Brygge 2, Copenhagen.

JAPAN.

SIEMENS SCHÜCKERT DENKI KABUSHIKI KAISHA, 65 Bojima Hamadori, Osaka ; 48 Akashicho Tsukiji, Tokyo ; 130 Tsutsui-cho, Kobe ; Moji and Dairen.

NETHERLANDS.

BERGSMA, AGENTUUR & COMMISSIEHANDER (H. J. L. VERHOEVEN), Reguliersgracht 28 Amsterdam.

HOLLANDIA EXPORT COMPANY, Postbus 497 and Keerweerlaan 21, Rotterdam.

LOO, J. VAN, & COMPANY (cover for ROLAND TRANSPORT A-G.), Kromme Waal 22, Amsterdam ; and Leuvehaven 32, Rotterdam.

SCHNITZER GEBROEDERS, Gelderschestraat 2, Rotterdam.

NETHERLAND EAST INDIES.

TECHNISCHE BUREAU GEBR ALTMANN, Bandoeng.

NORWAY.

AANENSEN, PHILIP S., Christiansand.

PORTUGAL.

PERES, VASCO MANOEL DA COSTA (*alias* MANOEL PERES), Escadinhas Damasceno Monteiro 18, Lisbon.

SPAIN.

BAGET, JOSÉ, Plaza Hurinera, Reus; and Tarragona,

should also read

BAGET Y LAITOTAS, JOSÉ, } Plaza Hurinera, Reus; and Tarragona.
BAGET Y JORNET, JOSÉ, }

GIL, JUAN, Paseo de Colon 19 and Chatelar 9, Seville.

GUTIERREZ, LEOPOLDO, Mendizabel 47, Madrid.

SOCIEDAD ESPANOLA ANONIMA PARA FABRICACIÓN DE PERLAS IMITACIÓN, Calle Diputacion 87, 91, 108 and 110, Barcelona,

should read.

INDUSTRIA ESPANOLA DE PERLAS IMITACIÓN, Calle Diputacion 87, 91, 108 and 110 Barcelona.

LENZE, CARLOS, Calle Colón 13, Valencia.

LLUCHY CIA, Paseo de Gracia 51, Barcelona.

LLUCH Y VINALS, SALVADOR, Paseo de Gracia 51, Barcelona.

MEYER Y BACHARACH, Calle Serrano y Grao and Calle Colón 36, Valencia; and Malaga.

SWEDEN.

KRONANS DROGHANDEL (GUSTAF BERNSTRÖM), Korsgatan 3, Gothenburg.

UNITED STATES OF AMERICA.

NORFOLK SMELTING COMPANY, West Norfolk, Virginia; and 61, Broadway, New York.

VENEZUELA.

DIAZ L., ALFREDO, La Guayra.

OTAMENDI & COMPANY, CuraCao and Maracaibo.

STEINVORTH & COMPANY, Maracaibo and San Cristobal.

No. 12689-*C. W.*—The following Royal Proclamation is published for general information:—

BY THE KING.

A PROCLAMATION

FOR PROHIBITING THE IMPORTATION OF CERTAIN ARTICLES INTO THE UNITED KINGDOM.

GEORGE R. I.

Whereas by section forty-three of the Customs Consolidation Act, 1876, it is provided that the importation of arms, ammunition, gunpowder, or any other goods may be prohibited by Proclamation:

And whereas it is expedient that the importation into the United Kingdom of certain goods should be prohibited as hereinafter provided:

Now, therefore, we by and with the advice of Our Privy Council, in pursuance of the said Act and of all other powers enabling Us in that behalf, do hereby proclaim, direct, and ordain as follows:

As from and after the date hereof, subject as hereinafter provided the importation into the United Kingdom of the following goods is hereby prohibited, *viz.*:—

Jewellery and all manufactures of gold and silver other than watches and watch cases.

Provided always, and it is hereby declared, that this prohibition shall not apply to any such goods which are imported under licence given by or on behalf of the Board of Trade, and subject to the provisions and conditions of such licence.

This Proclamation may be cited as the Prohibition of Import (No. 11) Proclamation, 1916.

Given at Our Court at Buckingham Palace, this Sixteenth day of November, in the year of our Lord One thousand nine hundred and sixteen, and in the Seventh year of Our Reign.

GOD SAVE THE KING.

No. 325-*C. W. D.*—In exercise of the powers conferred by section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), the Governor-General in Council is pleased to prohibit the bringing by sea or by land into British India of Motor-Cars, Chassis, Motor-Cycles and parts thereof and accessories of motor-cars and motor-cycles, other than tyres:

Provided that nothing in this Notification shall be deemed to prohibit—

(*i*) the import of any goods by, or for the use of, the Crown;

(*ii*) the import of any goods shipped from any Indian port;

(*iii*) the import of any goods from any Native State in India;

(*iv*) the import of any goods imported under a licence granted by the Chief Customs Officer at the place of import.

No. 328-*C. W. D.*—In exercise of the powers conferred by section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), the Governor-General in Council is pleased to direct that the following additions shall be made in the Schedule appended to this Department's Notification No. 8106-W.-II, dated the 2nd September 1916, *viz.*—

Additions.

Indo-Burma Cigar Depôt	Bangkok.
Ko San Nyun	"
Moung Po	"

CUSTOMS.

The 23rd December 1916.

No. 330-*C. D.*—In exercise of the powers conferred by section 23 of the Sea Customs Act, 1878 (VIII of 1878), the Governor-General in Council is pleased to exempt sulphate of ammonia and mineral phosphates from import duty leviable thereon under item No. 93 of Schedule II, Part IV, of the Indian Tariff Act, 1894 (VIII of 1894), as subsequently amended.

H. F. HOWARD,

Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA," DELHI, SATURDAY, JANUARY 6, 1917.

HOME DEPARTMENT.

NOTIFICATION.

PUBLIC.

Delhi, the 5*th January* 1917.

No. 70-*C.*—In modification of the Home Department Notification No. 2297, dated the 18th May 1909, it is hereby notified for general information that the Director-General, Indian Medical Service, ordinarily takes rank in article 26 of the Warrant of Precedence for India, published with the Home Department Notification No. 328, dated the 10th February 1899, as amended by that Department Notification No. 232-C., dated the 15th January 1915, but, when holding the military rank of Lieutenant-General, he ranks in article 18 of the Warrant.

J. H. DUBOULAY,

Secretary to the Government of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATION.

Delhi, the 5th January 1917.

No. 1-*E. A.*---Mr. T. R. J. Ward, C.I.E., M.V.O., Chief Engineer and Secretary to the Government of the Punjab, Public Works Department, Irrigation Branch, is appointed, with effect from the afternoon of the 2nd January 1917, to officiate as Inspector-General of Irrigation during the absence on leave of Mr. M. Nethersole, C.S.I., or until further orders.

F. C ROSE,

Secretary to the Government of India.

FOREIGN AND POLITICAL DEPARTMENT.

NOTIFICATION.

Delhi, the 1st January 1917.

No. 9-*D.*—His Imperial Majesty the KING EMPEROR OF INDIA has been graciously pleased to raise the permanent salute of HIS HIGHNESS THE NAWAB OF MALER KOTLA from 9 to 11 guns.

J. B. WOOD,

Political Secretary to the Government of India.

FOREIGN AND POLITICAL DEPARTMENT.

ORDER OF THE INDIAN EMPIRE.

NOTIFICATION.

Delhi, the 1st January 1917.

No. 1-*I. E.*—His Excellency the Grand Master of the Most Eminent Order of the Indian Empire is pleased to announce that His Imperial Majesty the KING EMPEROR OF INDIA has been graciously pleased to make the following promotion in, and appointments to, the said Order :—

To be Companions.

* * * * * *

Lieutenant-Colonel JOHN FARMER, F.R.C.V.S., Civil Veterinary Department, Chief Superintendent, Punjab.

ARTHUR JAMES WARBURTON KITCHIN, Esquire, Indian Civil Service, Deputy Commissioner, Lyallpur, Punjab.

* * * * * *

By Order of the Grand Master,

J. B. WOOD,

Secretary to the Most Eminent Order of the Indian Empire.

FOREIGN AND POLITICAL DEPARTMENT.

KAISAR-I-HIND MEDAL.

NOTIFICATIONS.

Delhi, the 1st January 1917.

No. 12-*D.*—His Excellency the Viceroy and Governor-General is pleased to announced that His Imperial Majesty the KING EMPEROR OF INDIA has been graciously pleased to aware the Kaisar-i-Hind Medal of the First Class for Public Service in India to :—

* * * * * *

Munshi AJIT SINGH, Pleader, Chief Court, Punjab, and late Judge, Chief Court, Patiala, Punjab.

No. 13-*D.*—His Excellency the Viceroy and Governor-General of India is pleased to award the Kaisar-i-Hind Medal of the Second Class for Public Service in India to :—

* * * * * *

Mrs. MAUDE MARION PHELPS, wife of Mr. H. Phelps of Simla.

* * * * * *

Munshi LAJJE RAM, Naib Tahsildar, an officiating Head Clerk of the Office of the Deputy Commissioner, Hissar, Punjab.

* * * * * *

Reverend Father MATTHEWS, of the Belgian Mission at Dalwal in the Jhelum District, Punjab.

* * * * * *

J. B. WOOD,
Political Secretary to the Government of India.

FOREIGN AND POLITICAL DEPARTMENT.

NOTIFICATIONS.
Delhi, the 1st January 1917.

No. 18-*D.*—His Excellency the Viceroy and Governor-General is pleased to confer the title of Raja as a personal distinction upon—

* * * * * *

Sardar Daljit Singh, C.S.I., of Jullundur, in the Punjab, Member of the Council of the Secretary of State for India.

No. 23-*D.*—His Excellency the Viceroy and Governor-General is pleased to confer the title of Khan Bahadur, as a personal distinction, upon—

* * * * * *

Sardar Hussain Khan, Tumandar of Sori Lund Tribe, Dera Ghazi Khan District, in the Punjab.
Khan Sahib Mir Diwan Ali, Civil Surgeon, in the Punjab.
Khan Sahib Mian Siraj-ud-din, Honorary Magistrate and Member of the Municipal Committee of Lahore, in the Punjab.
Khan Sahib Malik Sher Bahadur Khan, Deputy Superintendent of Police, in the Punjab.

* * * * * *

Khan Sahib Khudadad, Inspector of Works (retired), North-Western Railway.

No. 24-*D.*—His Excellency the Viceroy and Governor-General is pleased to confer the title of Rai Bahadur, as a personal distinction, upon—

* * * * * *

Rai Sahib Mian Amar Singh, lately Manager of the Keonthal State, in the Punjab.

No. 26-*D.*—His Excellency the Viceroy and Governor-General is pleased to confer the title of Sardar Sahib, as a personal distinction, upon—

Sardar Harman Singh, Man, of Kila Sardar Harman Singh, Honorary Magistrate, Sialkot District, in the Punjab.
Bhai Hukam Singh, Jailor, Borstal Central Jail, Lahore, in the Punjab.
Sardar Mahtab Singh, Public Prosecutor of Ferozepore, in the Punjab.

No. 27-*D.*—His Excellency the Viceroy and Governor-General is pleased to confer the title of Khan Sahib, as a personal distinction, upon—

* * * * * *

Chaudhri Faiz-ullah Khan, Janjuah, of Dalwal, Pind Dadan Khan Tahsil, Jhelum District, in the Punjab.
Khwaja Rahim Bakhsh, B.A., Extra Assistant Commissioner, Personal Assistant to the Director of Land Records and Inspector-General of Registration, in the Punjab.
Khan Hamidullah Khan, Deputy Superintendent of Police, in the Punjab.
Khan Muhammad Ataullah Khan, Extra Assistant Judicial Commissioner, in the Punjab.
Mir Abdul Wahid, Deputy Collector, 1st grade, Public Works Department, Irrigation Branch, Punjab.
Munshi Sher Muhammad, Vice-Principal, Mayo School of Art, Lahore, in the Punjab.

* * * * * *

No. 28-*D.*—His Excellency the Viceroy and Governor-General is pleased to confer the title of Rai Sahib, as a personal distinction, upon—

* * * * * *

Chaudhri Het Ram, Zaildar, of Daulatpura, Hissar District, in the Punjab.
Lala Sri Ram, Poplai, B.A., Extra Judicial Assistant Commissioner, in the Punjab.
Chaudhri Dhan Ram of Nahri, in the Rohtak District, in the Punjab.
Chaudhri Lajput Rai, Pleader, Hissar, in the Punjab.

* * * * * *

Lala Bisheshar Nath Talwar, Contractor, Rawalpindi, in the Punjab.

* * * * * *

Babu Chuni Lal Roy, Deputy Examiner, 2nd grade (temporary), Military Accounts Department, Lahore, in the Punjab.

* * * * * *

Lala Badhawa Mal, Accountant, 3rd grade, Office of Chief Examiner of Accounts, North-Western Railway.

* * * * * *

L. Ram Pershad of Lahore Cantonment.

J. B. WOOD,

Political Secretary to the Government of India.

ARMY DEPARTMENT.

Delhi, the 1st January 1917.

PAY AND ALLOWANCES.

No. 3.—The Governor-General in Council is pleased to announce that the Right Honourable the Secretary of State for India has approved :—

(1) The grant of free rations to all combatant Indian ranks of the Indian Army except when on furlough or leave.

(2) Increases of pay to combatant Indian officers and non-commissioned officers as follows :—

	Rs.
Subadar-Major and Risaldar-Major	30
Subadar, Risaldar and Ressaidar	20
Jemadar	10
Havildar and Dafadar	2
Naik and Lance Dafadar	1

These increases of pay will have effect from the 1st January 1917.

Pending the completion of arrangements for the supply of rations, a temporary ration allowance of Rs. 2 per mensem will be granted to all combatant ranks in India not on furlough or leave and not in receipt of free rations, from the 1st January 1917 until departmental arrangements can be made to issue rations in kind. This sum will be drawn in addition to the normal compensation for dearness of provisions till rations are issued in kind, when both money allowance and compensation will cease.

Should it be found necessary or advisable at any time or in any particular localities to substitute a money allowance in lieu of rations in kind the Government of India reserve to themselves the right to make such substitution as may be necessary or convenient.

Troops which, in certain localities, were, prior to the issue of these orders, in receipt of free rations or a money allowance in lieu, will continue to receive rations or money allowance as heretofore until the introduction of a universal ration or rate of money allowance in lieu thereof.

Troops in Assam which have hitherto been rationed by Government on payment of Rs. 3-8-0 a man per mensem will from the 1st January 1917 receive rations free of charge.

PENSIONS.

No. 4.—The Governor-General in Council is pleased to announce that, with the approval of the Right Honourable the Secretary of State for India, enhanced rates of ordinary retiring and special pensions for Indian combatants as set forth in the following amendments to Army Regulations, India, Volume I, have been introduced, and will apply to all men who were actually serving on the 4th August 1914 as well as all those who enlist after that date :—

Amendments to Army Regulations, India, Volume I.

Paragraph 1044-A is reconstructed as follows :—

The following revised scales of pension came into force for the Indian Army with effect from the 4th August 1914. The provisions of paragraph 1035 are applicable to these rules.

The superior rate of pension is abolished, but Indian officers, non-commissioned officers and men enlisted before the 1st June 1907 are entitled to the option of remaining under the rules applicable before that date. (*Note* 6.)

ORDINARY PENSIONS.

Rank.	Service.	Rate of pension per mensem.
		Rs. A. P.
Sowars, sepoys and others ranking as such, shoeing-smiths of horse and field artillery and of mountain batteries, and farriers of 26th, 27th and 28th Light Cavalry.	After 15 years ...	5 0 0 (*Note* 1)
	" 18 " ...	*6 0 0
Lance dafadars, naiks, others ranking as such, and trumpeters of Indian cavalry.	" 18 " ...	*7 0 0
Dafadars, havildars (*Note* 2), others ranking as such, farrier-majors and salutris (*Note* 3) of silladar cavalry, drum, trumpet, fife and bugle-majors, salutris of artillery and farrier-dafadars of 26th, 27th and 28th Light Cavalry.	" 18 " ...	9 0 0
	" 21 " ...	*11 0 0
Jemadars (*Note* 5)	" 20 " ...	24 0 0
	" 24 " ...	30 0 0
Risaldar-Majors, Subadar-Major (*Note* 4), Risaldars, Ressaidars or Subadars (*Note* 5).	" 21 " ...	40 0 0
	" 24 " ...	45 0 0
	" 28 " ...	*55 0 0

* No additional pension for any longer service.

Note 1.—On completing 15 years' service, sowars, sepoys, and others ranking as such will be subjected to a strict medical examination and only those whom in the interests of efficiency it is desirable to retain in the service will be permitted to continue to serve. Man who subsequently become unfit may be required to transfer to the pension establishment at any time after completing 15 years' service.

Note 2.—Dafadars and Havildars with 32 years' service who have served as English Schoolmasters or orderly room clerks in Indian regiments, and Havildar-Majors belonging to the native driver establishment of British Mountain Batteries, with 3 years' service in that appointment and 24 years' total service may, on retirement, if granted the honorary rank of Jemadar, be awarded a pension of Rs. 15 per mensem.

Note 3.—With effect from the 10th October 1909, salutris of silladar cavalry receive a pension of Rs. 20 per mensem after 32 years' service.

Note 4.—In the case of Risaldar-Majors and Subadar-Majors, the rates of pension mentioned are exclusive of the personal allowance of Rs. 50 per men sem, which may be continued to them after they are pensioned, under the conditions referred to in paragraph 962.

Note 5.—Indian officers on completion of 18 years' service are entitled, on voluntary retirement, to the maximum pension of the next lower rank to that held at the time of retirement, provided the combined service in the two ranks amounts to 3 years.

SPECIAL PENSIONS.

2. Special pensions will be granted to the following individuals of 15 years' service and upwards who are not eligible for "ordinary" pensions and who are ordered to be discharged on the recommendation of a medical board, or otherwise on account of physical or mental unfitness attributable to causes beyond their control, but not to malingering or indulgence in drink or drugs. Such pensions will be admissible at the following rates, and will apply to all men who were actually serving on the 4th August 1914 as well as all those who enlist after that date.

Rank.	Service.	Rate of pension per mensem.
		Rs. A. P.
Lance dafadars, naiks, others ranking as such, and trumpeters of Indian cavalry.	After 15 years ...	6 0 0
Dafadars, havildars, others ranking as such, farrier-majors and salutris of silladar cavalry, drum, trumpet, fife, and bugle-majors, salutris of artillery and farrier dafadars of 26th, 27th, and 28th Light Cavalry.	Ditto ...	7 0 0
Jemadars	Ditto ...	20 0 0
Risaldar-Majors, Subedar-Majors, Risaldars, Ressaidars or Subedars ...	Ditto ...	35 0 0

3. Individuals who are discharged under items (*iii*), (*iv*), (*v*), (*vi*), (*xiv*), (*xvii*) or (*xviii*) of the table annexed to rule 13 of the Indian Army Act Rules if qualified for "ordinary" pension under clause 1 above will receive the same.

Individuals of 15 years' service and upwards, not entitled to "ordinary" pension, who are so discharged, and whose cases do not fall under clause 2 above, will be granted ¾ of the special rate of pension, but the full amount may be sanctioned for Indian officers by the General Officer Commanding the Division or Independent Brigade and for other ranks by the Officer Commanding.

GRATUITIES.

4. The gratuities admissible to men discharged with less than 15 years' service will be continued at the rates prescribed in scale A, paragraph 1045.

Individuals of less than 15 years' service, discharged as in clause 3, will be granted ¾ of the gratuity applicable to them, but the full amount may be sanctioned for Indian officers by the General Officer Commanding the Division or Independent Brigade, and for other ranks by the Officer Commanding.

Note 6.—Individuals who have elected to remain under the old rates of pension (*viz.*, those in force before the 1st June 1907), if discharged as in clause 3 above, will be granted the old retiring rate of pension, if qualified; if not qualified they will be granted ¾ of the gratuity applicable to them, but the full amount may be sanctioned for Indian officers by the General Officer Commanding the Division or Independent Brigade, and for other ranks by the Officer Commanding.

INJURY PENSIONS.

Paragraph 1061 is reconstructed as follows:—

Wound and injury pensions of non-commissioned officers and men are inclusive of any ordinary pensions earned. The following are the monthly rates of wound and injury pensions:—

(*a*) Dafadars, havildars, and others who draw ordinary pensions as such, as laid down in paragraph 1044-A.—

Degree of wound, injury or illness.	21 YEARS' SERVICE AND OVER.		18 YEARS' SERVICE AND OVER.		15 YEARS' SERVICE AND OVER.		UNDER 15 YEARS' SERVICE.	
	Wound.	Injury.	Wound.	Injury.	Wound.	Injury.	Wound.	Injury.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1st Degree ...	21	18	20	17	20	15	18	14
2nd " ...	16	13	15	12	15	10	13	9
3rd " ...	14	12	14	11	13	9	12	8

(*b*) Lance-dafadars, naiks, and others who draw ordinary pensions as such, as laid down in paragraph 1044-A.—

1st Degree ...	19	15	18	15	18	14	16	13
2nd " ...	14	10	13	10	13	9	11	8
3rd " ...	13	9	12	9	11	8	9	7

(*c*) Sowars, sepoys, and others who draw ordinary pensions as such, as laid down in paragraph 1044-A.—

1st Degree ...	...	...	15	13	14	12	13	11
2nd " ...	...	...	10	8	9	7	8	6
3rd " ...	...	...	8	7	7	6	6	5

A. H. BINGLEY, *Major-General,*
Secretary to the Government of India.

ARMY DEPARTMENT.

Delhi, the 5th January 1917.

LONDON GAZETTTE.

No. 16.—The following extracts are published for general information :—

Second Supplement dated the 20*th November* 1916 *to the London Gazette of the* 17*th November* 1916, *pages* 11235, 11236, 11237 *and* 11238.

War Office,
20*th November* 1916.

ROYAL FLYING CORPS.

Military Wing.—The undermentioned appointments are made :—

* * * * * *

Captain Tom Salkield, Punjab Volunteer Rifles, to the temporary Honorary Lieutenant whilst employed with the Graves Registration Commission. 21st November 1916.

A. H. BINGLEY, *Major-General,*
Secretary to the Government of India.

BOARD OF EXAMINERS.

NOTICE.

Qualified Urdu Munshis.

THE following list of Munshis who are qualified to teach Urdu under India Army Order No. 162 of 1907 is published for the information of all those students of this language who are desirous of obtaining competent teachers :—

AMBALA.

M. Mohd. Miyan Khan ...	... Sadar Bazar, Ambala.
M. Mohd. Akbar Khan ...	... The Oriental Lodge, Ambala
M. Anand Sarup ...	... Sadar Bazar, Ambala Cantonment (winter only).
M. Mohd. Ishaq ...	... R. A. Munshi, B. C. Bazar, Ambala.

FEROZEPORE.

M. Suraj Narain, B.A. ...	... Kabari Bazar, Ferozepore.

JHELUM.

M. Thakur Das Pahwa ...	... Officers' Munshi, Jhelum.

JULLUNDUR.

M. Karam Chand ...	... C/o Jacki Mull & Sons, Suddar Bazar, Jullundur Cantonment.

KASAULI.

M. Anand Sarup ...	... Depôt Munshi, Kasauli (summer only).

LAHORE CANTONMENT.

M. Sayyad Aulad Ali, Gilani	... Miran Shah Lane, Taksali Gate, Lahore.

MURREE HILLS.

M. S. C. Bagchi ...	... Munshi, Lawrence Government European School, Ghoragali, P. O., Murree Hills.

RAWALPINDI.

M. Ghulam Muhiuddin ...	... R. A. Brigade Munshi, Rawalpindi.
M. Ghulam Rasul ...	... Sadar Bazar, Rawalpindi.
M. Kazi Abdul Haqq Khan	... C/o Kazi Najam-ud-din Khan, Officers' Munshi, Jhangi Street, Rawalpindi City.
M. Shaikh Amir Bakhsh, Gyani (Munshi Fazil).	Officers' Munshi, Ahata Sultan, Rawalpindi City.

SIALKOT.

M. Ajab Shah Anand ...	... Officers' Munshi, Saddar Bazar, Sialkot.

N. B.—* * * * * * * * * *

Whenever any Munshi changes his address, he is requested to communicate his new address to the Board of Examiners.

O. F. JENKINS,
Secretary and Member, Board of Examiners.

1924 PGG—823—12-1-17—SGPP Lahore.

Government Gazette,

PUNJAB AND ITS DEPENDENCIES.

Published by Authority.

LAHORE, FRIDAY, JANUARY 19, 1917.

PART II.

DEPARTMENT OF COMMERCE AND INDUSTRY.

NOTIFICATIONS.

Delhi, the 6th January 1917.

No. 23-C. W. D.—In exercise of the powers conferred by Section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), the Governor General in Council is pleased to direct that the following addition shall be made in the Schedule appended to this Department Notification No. 7133-W.-II., dated the 12th August 1916, as subsequently amended, *viz.*:—

Insert as a new entry after item 29 the following :—

Articles.	Destinations.	Exceptions and exemptions.
29 (*a*) Caustic Soda (Sodium hydroxide)	All destinations.	—

No. 24-C. W. D.—In exercise of the powers conferred by Section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), the Governor-General in Council is pleased to direct that the following additions and alterations shall be made in this Department's Notification No. 9003-W.-II, dated the 23rd September 1916, *viz.* :—

ADDITIONS.

Bacha, M. and Company	Shanghai.
Bezpaloff, F. P.	Harbin.
Burkhardt, Amidani and Company	...
Focken, F. C.	Chefoo.
Shantung Products Export Company	Chefoo.

REMOVALS.

Chang Dah Yuen	Shanghai.
Dong Hsing and Company (Dong Sing Wo and Company)	Shanghai.
Dong Sing Wo and Company (Dong Hsing and Company)	Shanghai.

No. 25-C. W. D.—In exercise of the powers conferred by section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), the Governor General in Council is pleased to direct that the following additions and alterations shall be made in this Department Notification No. 11255-W.-II, dated the 18th November 1916, as subsequently amended, *viz.* :—

ADDITIONS.

BOLIVIA.

"BOTICA ALEMANA," Oruro.

BRAZIL.

CARRICONDE, EPAMINONDAS, Rio de Janeiro.
FIGUEIREDO, LEOPOLD & COMPANY, Santos.
MACHADO, MELLO & COMPANY, Rio de Janeiro.
SILVA, ANTONIO CARLOS DE, Caixa 160, Sao Pau o.
TURNAUER & MACHADO, Rua 13 de Maio, Rio de Janeiro.
VARGAS, ARAPE FERREIRA, Rio de Janeiro.

COLOMBIA.

FUHRHOP, FRITZ & COMPANY, Barranquilla.
STEINVORTH & COMPANY, Cucuta.

DENMARK.

APOTHEKERNES LABORATORIUM DROGE AND KEMIKALIEFORRETNING A/S., Kronprinsensg. 1, Copenhagen.
CENTRALBANEGAARDENS CHOCOLADE-KIOSK A/S., Kronprinsensg. 1 and Centralbanegaarden, Vesterbrog. 3, Copenhagen.
COPENHAGEN'S FISKEPOLSE FABRIK, Jernbane Allé 13 Vanlose (formerly of Viktoriagade 3), Copenhagen.
DANSKE KAFFEKOMPAGNI A/S., DET, Kronprinsensg. 1, Copenhagen.
DROGE & KEMIKALIEFORRETNING A/S., Apothekernes Laboratorium, Kronprinsensg. 1, Copenhagen.
EISENDRATH, SOCIÉTÉ ANONYME (Managing Director, W. J. SCHEIDT), Kronprinsensg. 1, Copenhagen.
EXPORT & IMPORTFORRENTNINGEN (TROJEL & MEYER), Vestkai, Frihavnen, Copenhagen.
KONGELIGE MILITAER & VAJSENHUS APOTHEK, Kjobmagergade, Copenhagen.
MILITAER APOTEK, Kjobmagergade, Copenhagen.
MOLLER & SEIFRSEN, Kronprinsensg. 1, Copenhagen.
REGULAER A/S., Kronprinsensg. 1, Copenhagen.
SKANDINAVISK-AUTOMAT A/S., Kronprinsensg. 1, Copenhagen.
SOCIÉTÉ ANONYME EISENDRATH (Managing Director, W. J. SCHEIDT), Kronprinsensg. 1, Copenhagen.
TROJEL AND MEYER, Kronprinsensg. 1 and 3, Copenhagen.
VAJSENHUS APOTHEKET, Kjobmagergade, Copenhagen.
VESTERBROS FARVE AND MATERIALHANDEL, (HANS TROJEL), Vesterbrog. 73A, Copenhagen.

GREECE.

BAYONA, AUGUSTE, Salonika.
GATTEGNO, SAMUEL DANIEL, Missir Tcharchi 42, Salonika.
HASSURAKIS, A., Syra.

JAPAN.

YOSHIOKA KOJIRO, 40 Akashimachi, Kobe.

MOROCCO.*

MAURY, JOSÉ, Laraiche.
OSTERMAYER, WALTHER, Laraiche.
ZIYANI, EL MOKHTAR, Laraiche.

NETHERLANDS.

AMSTERDAMSCHE CAOUTCHOUC COMPAGNIE, Leidschestr. 47, Amsterdam.
BEUNINGEN, D. G. VAN, Maliebaan 8, Utrecht.
GLAS EN KRISTALHANDEL, HEINZ, J., v/H., N. V., Nieuw Buinen.
HEINZ, J., N. V. GLAS EN KRISTALHANDEL v/H., Nieuw Buinen.
NIEVELT, VAN & COMPANY, Dordrecht.
ROTTERDAMSCHE EXPORT HANDEL (SCHNITZER GEBR.), Gelderschestraat 2, Rotterdam.
SCHÖFFER & COMPANY, Zuidblaak 54, Rotterdam and Raadhuisstr. 3, Amsterdam.
VOIGT, F. A., & COMPANY, Boompjes 16, Rotterdam.

NETHERLAND EAST INDIES.

ANTONIJS, KAREL, Sourabaya.
BERCOWICZ, BORIS, Sourabaya.
INSULINDE HANDELSVEREENIGING, Surabaya.
SCHNEIDER, F. A., *alias* SNYDENS, Medan, Sumatra.
SCHUMACHER, F. A., Bandoeng, Java.

SNYDENS (see F. A. SCHNEIDER).

NORWAY.

AAS, ROLF S., Skippergt. 19, Christiania.
BLOM, FRITHJOF, Akersgt. 59, Christiania.
BREHMER & COMPANY A/S., (KURT BREHMER), Skagen 21 and P.B. 12, Stavanger; and P.B. 61, Bergen.
HAGELIEN, ALFRED, Walkendorffsgt. 12, Bergen.
HIORTH, OLAF, Karl Johansgade 27, Christiania.
INGOLV, J., (VESTLANDSKE MASKINAGENTUR OG INGENIÖRFORRETNING), Skandsegate 8, Stavanger.
INTERCHANGE LIMITED, Toldbodgate 11, Christiania.
KLUGE, WILLY (see HENRY SIMONSEN).
OLSEN, HANS, J., Skagen-Kaien 22, Stavanger.
SAMUELSEN'S SPEDITIONS & TRANSPORT FORRETNING, Finnegrdsg. 6, and Jansongaarden, Bergen.
SIMONSEN, HENRY, (Owner, WILLY KLUGE), Jernbanegt. 19, Christiana.
SMITH, JORGEN, Arendal.
STEFFENSEN, CHR, J., Aalesund.
VESTLANDSKE MASKINAGENTUR OG INGENIÖRFORRETNING, J. INGOLV, Skandsegate 8, Stavanger.
WALTHER'S (HENRIK), FARVEHANDEL, Gronlandsleret 46 and 55, Christiania.
WEST NORWAY CANNING COMPANY, St. Skippergt. 4, Stavanger.

PERSIA.*

DERISI, MOHAMMED ALI, Borasjun, Bushire.
KAZERUNI, MIRZA ALI, Borasjun, Bushire.

SPAIN.

ASBERT, JANOT & COMPANY, Calle Diputacion 299, Barcelona.
AUTO PALACE, Calle Fernando el Santo 24, Madrid.
BALLESTER, JOSÉ, Sorni 26, Valencia.
BENDER HERMANOS, Seville.
COBO (or COBOS), JOSÉ (or JOSEPH COBBS), Puntida, Santander.
EGGER, JOHAN, Las Palmas, Grand Canary.
FAUST & KAMMANN, Ronda de la Universidad 16, Barcelona.
FLORALIA, SOCIEDAD ANONIMA LA, Narciso Serra, 5, Madrid.
SIEMENS & HALSKE, Barquillo 28 and Orellana 4, Madrid.

SWEDEN.

BERNE, O., & COMPANY, S. Promenaden 57, Malmö.
BERNSTRÖM, GUSTAF, Korsgatan 3, Gothenburg.
FORSTNERS, C. E., PARAPLYFABRIK (A/B.), G: la Kungsholmsbrog. 34, Stockholm.

VENEZUELA.

ARREAZZA, TEOFILO, Aragua de Barcelona.
DAUMEN, Valencia.

REMOVALS.

BRAZIL.

COELHO, JOSÉ IGNACIO, Rua da Constituicao 44, Rio de Janeiro.
MARTIN, XISTE, & COMPANY, Rio de Janeiro ; Sao Paulo and Santos.
RIBEIRO, ARMANDO, Rua Voluntarios da Patria 40 and 42, Porto Alegre.

CHILE.

COMPANIA SALITRERA CONSTANCIA, Iquique.

GREECE.

BAUMANN, ANGELO (OF BAUMANN & BECKMANN), Athens.

MOROCCO.

AMAR, MESOD J., Laraiche.
BENIFLAH, ELIAS, Laraiche.
BENROS, ISAAC, Laraiche.
BENSABAT, JACOB, Laraiche.
BENSHITON, JOSEPH, Laraiche.
BENSHITON, MOSES, Laraiche.
COHEN, MESOD, Laraiche.
LEVY, SOLOMON, Laraiche.
MORYUSEF, FORTUNATE S. (MORYUSEF, F. S., JUDAH S., SLIMAN J.), Laraiche.
MUYAL, ISAAC & M., Laraiche.
SABBAG, MOKLUF & COMPANY, Laraiche.

NETHERLANDS.

BIRNBAUM, S. & W., Singel 160, Amsterdam.
OOSTRA, I., Pieter de Hooghstraat 42 and Prinsengracht 526, Amsterdam.
SWARTTOUW'S (CORNELIUS) N. V. STEVEDORING COMPANY, Achterhaven 74A-B, Rotterdam

NETHERLAND EAST INDIES.

BIRNBAUM, S. & W., Kali Bisar West, Batavia.

PERSIA.

HAJI MUHAMMAD WELINKANI, Kerman.

PASCALIDI FRÈRES, Resht.

SPAIN.

LLOMBET, ANDRES, Rosario 2, Santa Cruz de Tenerife.
RODRIGUEZ, ANDRES LLOMBET, Rosario 2, Santa Cruz de Tenerife.

VENEZUELA.

AFANADOR, J., & COMPANY, Ciudad Bolivar.

VARIATIONS.

Corrections in the names and alterations in and additions to addresses of the persons or firms whose names have been already published on the respective dates shown in the margin are made as under :—

ARGENTINA.

November 10th, 1916. BARBAGELATA, R., Defensa 375, Buenos Aires, Argentina.
" " FUHRMANN (H.) & COMPANY, Paseo Colon 1102-1128 ; Calle Maipu 39 and Calle Peru 1182, Buenos Aires, Argentina.

CHILE.

May 2nd, 1916. SCHULZ, RICARDO, & COMPANY, Coquimbo ; Concepcion and Valparaiso.

PERU.

June 2nd, 1916. GARCIA, ANTENOR, & COMPANY, Piura.

No. 32-C. W. D.—The following amendments in the Revised List of all Interpretations, together with additional Rulings which were published by the Board of Trade in the "Board of Trade Journal" of the 19th October 1916, are published for general information :—

RESTRICTION ON THE IMPORTATION OF CERTAIN GOODS.

Amendments in List published in the "Board of Trade Journal" of 19th October.

With reference to the list of prohibited imports which appeared on pages 183—209 of the "Board of Trade Journal" of 19th October, it is notified by the Department of Import Restrictions that the following amendments should be made in the list :—

GENERAL LIST.

Page.			
185	Belt hooks (for use on belts of sewing machines)	P.	*Should read* Belt hooks (for use on belts of sewing machines) . .G.L.
185	Belt hooks (for binding machinery belting)	P.	*Should read* Belt hooks (for binding machinery belting) . . .G.L.

185 Black plate . . . . . P.	*Should read* Black plate . *.N.P.*
186 Brass oil lamps . . . . . P.	*Should read* Brass oil *pumps* . . P.
186 Button covering machines (hand), dies, cutter, moulds and press tools . N.P.	*Should read Button covering machines (hand)* . . . . . .N.P.
187 Castings, iron-burner . . . . P.	*Should read* Castings, iron-burner *.N.P.*
192 Hand button covering machines, dies, cutters, and moulds (press tools) .N.P.	*Should read Hand button covering machines* . . . . .N.P.
193 Iceland moss . . . . . P.	*Should read* Iceland moss . *.N.P.*
195 Moss, Iceland . . . . . P.	*Should read* Moss, Iceland . *.N.P.*
197 Phosphor bronze or brass metal cloth . P.	*Should read* Phosphor bronze or brass metal cloth . . . *.G.L.*
200 Thermos flasks . . . . .N.P.	*Should read* Thermos flasks *.G.L.*

HARDWARE LIST.

204 Belt hooks (for use on belts of sewing machines).	*Should read* Belt hooks (for use on belts of sewing machines). (*G.L.*)
204 Belt hooks, steel (for binding machinery).	*Should read* Belt hooks (steel for binding machinery *belting*). (*G.L.*)
204 Belts, hand, car and door. . . .	*Should read* Belts, hand, *call* and door.
208 Phosphor bronze or brass metal cloth. .	*Should read* Phosphor bronze or brass metal cloth. (*G.L.*)
208 Steel belt hooks (for binding machinery belting).	*Should read* Steel belt hooks (for binding machinery belting). (*G.L.*)

Deletions—

204, 208 } Black plate, and Plate black should be deleted.

No. 33-C. W. D.—The following notification of the Department of Import Restrictions, London, is published for general information :—

Board of Trade,
Department of Import Restrictions,
22, Carlisle Place,
S. W.,
27th November 1916.

NOTIFICATION No. 11.

INTERPRETATIONS.

P. Prohibited. G. L. General Licence. N. P. Not Prohibited.

Description of Article.	Decision.	Description of Article.	Decision.
Agate buttons	N. P.	Burners (lamp or lantern), made of tin	P.
Aluminium optical measuring instruments	P.	Buttons, agate	N. P.
Aluminium sheets	P.	Boiler, tubes, steel, weldless . .	N. P.
Arm bands of cotton elastic . .	P.	Cane webbing for chairs . .	P.
Asbestos rods	N. P.	Cane ships fenders . . .	N. P.
Asbestos washers, other than for motor cars	N. P.	Cabinets, seed, steel lined . .	P.
Ash trays, base metal	P.	Canvas, linen	N. P.
Autopeds	P.	Carriage tyring machines . .	P.
Band saws, steel	P.	"Cary's" fasteners, seals and clasps	P.
Banquet candle castings and fittings	P.	Carvings, ivory, old and modern, *i.e.*, works of art . . .	P.
Bolts and nuts, round headed, for stoves	P.	Celluloid key buttons . . .	P.
Boot buttons, manufactured of papier mache with metal shank .	N. P.	Celluloid in sheets, rolls, rods, tubes and blocks	P.
Brass or metal leaf (imitation gold leaf)	P.	Chaplet plugs, taper . . .	P.
Brass sheet	P.	Cigar cutting machines . .	P.
Bromine liquid	N. P.	Cigarette and tobacco cases, electro-plated with base metal . .	P.
		Collapsible tubes, leaden . .	P.

Description of Article.	Decision.
Copper Fire Extinguishers, small, hand	P.
Caps, oil	P.
Corks, manufactured, for bottles	N. P.
Cotter Pins	P.
Cotton Ganging Cord	P.
Cotton Handkerchiefs, plain with drawn thread border	P.
Cotton Lug Straps	P.
Cutting Machines, Stencil	N. P.
Damper Knobs, nickel plated for use on boilers	P.
Discs, steel, for manufacture of adaptors	P.
Discs, Emery cloth	P.
Ebonite Boxes, for Accumulators, other than for use on Motor Cars	N. P.
Electrical Accessories and Appliances :—	
Armatures for Electric Motors	P.
Armature Magnets, for use in Electric Motors or Dynamos	P.
Ebonite Lamp holders (with or without Key)	G. L.
Insulators, complete, Porcelain with Metal contact parts	P.
Measuring instruments	N. P.
Soldering Irons	P.
Standard for Portable Lamp with Ink Stand	P.
Switch Lamp Holders	G. L.
Tyre Vulcanizers	P.
Electrotype Printing Blocks	P.
Electroshine (Liquid Polish)	N. P.
Emery Cloth Discs	P
Fasteners and Buckles, Tie	P.
Fenders, Ships, Cane	N. P.
Ferrules-german silver	P.
Fire Extinguishers (Chemical)	G. L.
Foundry Ladles or bowls, Iron	P.
Fuzes, Knife Blade and small round electric	N. P.
Fishing Reels, Brass	P.
Galalith, manufactures of	N. P.
Ganging Cord, Cotton	P.
Gas Lamps and parts of, other than Brass burners	P.
Gloves or Mitts for polishing (made of wool front and American Cloth)	P.
Gold Wire	P.
Gong Shells, Steel	P.
Grinding Machines, (hand driven)	P.
Handkerchiefs, Cotton, plain with drawn thread border	P.
Hob Nails	P.
Hoof Horn—manufactures of	P.
Hosiery Scales	P.
Horse Hair Cloth	N. P.
Ivory Carvings (Old and Modern, *i.e.*, Works of Art)	P.
Key Buttons, celluloid	P.
Knobs, damper, nickel plated for use on boilers	P.
Lamps, Electric, Metallic Filament	N. P.
Lamps, Portable standards for, with Ink Stands	P.
Lamps, Oil, for bicycles	P.
Lamps, Gas, and parts of, other than Brass Burners	P.

Description of Article.	Decision.
Lever or Lifter, steel, for metal bungs	P.
Lifting Magnets and Accessories	N. P.
Lubricators, Gun Metal, for Refrigerating Machinery	P.
Lug Straps, Cotton	P.
Locks	P.
Machine, Grinding, (Hand)	P.
Machine, Mitring and Wood Trimming, (hand driven)	N. P.
Machines, Stencil Cutting	N. P.
Machines, Milk Weighing	N. P.
Machine, Potato Mashing, (Hand)	P.
Machine, Cigar Cutting, (Hand driven)	P.
Magnets, Armature, for use in Electric Motors or Dynamos	P.
Magnets, Steel	P.
Marble, powdered	G. L.
Mat Bags made of Rice Straw	N. P.
Measuring Instruments, Electrical	N. P.
Milk Weighing Machines	N. P.
Metallic Filament, (for Electric Lamps)	P.
Meters, water	N. P.
Meter Parts, Steel, *i.e.*, Pointers, Arbres, Dialhands, Pinions, Wheel Cutters	P.
Mica, raw	N. P.
Mitring and Wood Trimming Machines, (Hand driven)	N. P.
Match Stands, base metal	P.
Motor Wrenches, cut to size of motor car parts	P.
Mouse Traps. (See Traps).	
Nails or Studs for boots and shoes for mountaineering purposes	P.
Nails made of scrap metal	P.
Padlocks	P.
Paper Fasteners, Steel	P.
Paper Tester (Mullens)	P.
Peat Dust. (Moss Litter)	P.
Pea Soup in tins	P.
Pipe Fittings, cast, *i.e.*, Bends, bushings, caps, couplings, crosses, elbows, lockouts, nipples, plugs and tees	P.
Plush Slippers with stout leather soles and heels	N. P.
Potato Mashing Machines (Hand)	P.
Pincers, seal	P.
Powdrpaint	N. P.
Printers Iron Spacing Material	P.
Rollers, Copper	P.
Rivet Setting Machines, Hand driven	P.
Rubber Stamp Inking Pads, in tin boxes	N. P.
Reels, Fishing, Brass	P.
Rat Traps. (See Traps).	
Seal Pincers	P.
Signals, steel, for card index systems	P.
Sliding Door Fittings, Ball Bearing	P.
Slippers, Plush, with stout leather soles and heels	N. P.
Sockets (Iron) for iron wire rope	P.
Soldering Iron, Electrical	P.
Spoons, tinned iron	P.
Sporting Rifle (Ross) 280	P.

Description of Article.	Decision.	Description of Article.	Decision.
Stampings, Steel	P	Shells, Gong, Steel	P.
Steel Band Saws	P.	Tacks made of scrap metal	P.
Steel Magnet	P.	Tramway Rails	N. P.
Steel Meter Parts, *i. e.* :—	P.	Trolly wire Splicers	P.
Arbres,		Truffles, dry	N. P.
Pinions,		Tyre Vulcanizer, Electric (Motor Accessory).	P.
Wheel Cutters,		Tie Fasteners and Buckles	P.
Pointers,		Traps, wood and iron for vermin	P.
Dial Hands.		Tubes Weldless steel, boiler	N. P.
Steel Paper Fasteners	P.	Water Heaters, gas	P.
Steel Spring Chuck	P.	Wheels, Gear, for use on Tramway Cars.	P.
Steel Stampings	P.	Wrenches cut to size of Motor parts	P.
Steel Strips	P.	Waterproof Cuttings	P.
Stencil Cutting Machine	N. P.	"Wondermist" oil cleaner	N.P.
Seed Cabinets, steel lined	P.		
Switch Lamp Holders. (Electrical Accessories).	G. L.		

No. 34-C. W. D.—The following alterations, additions and amendments to the Revised List of all Interpretations, together with additional Rulings which were published by the Board of Trade in the Board of Trade Journal of the 19th October 1916, are published for general information :—

Particulars of Alterations, Additions, and Amendments to the "Revised List of all Interpretations, etc.," published October 19th, 1916.

(GENERAL LIST.)

Page.	*Present reading.*		*Should read.*	
3	Belt hooks (for use on belts of sewing machines)	P.		G. L.
3	Belt hooks (for binding machinery belting)	P.		G. L.
3	Black plate	P.		N. P.
4	Brass oil lamps	P	Brass oil pumps	P.
4	Button covering machines (hand) dies, cutter, moulds and press tools	N. P.	Button covering machines, (hand).	N. P.
5	Castings, iron-burner	P.	Castings, iron-burner	N. P.
10	Hand button covering machines, dies, cutters, and moulds, (press tools).	N.P.	Hand button covering machines	N. P.
11	Iceland Moss	P.		N.P.
13	Moss Iceland	P.		N.P.
15	Phosphor bronze or brass metal cloth.	P.		G.L.
18	Thermos flasks	N.P.		G.L.

(*Hardware List.*)

22	Black plate.	To be deleted.
22	Belt hooks (for use on belts of sewing machines).	Belt hooks (for use on belts of sewing machines). G. L.
22	Belt hooks, steel (for binding machinery).	Belt hooks, steel (for binding machinery belting). G. L.
22	Bells, hand, car and door.	Bells, hand, call and door.
26	Phosphor bronze or brass metal cloth.	Phosphor bronze or brass metal cloth. G. L.
26	Plate, black.	To be deleted.
26	Steel belt hooks (for binding machinery belting).	Steel belt hooks (for binding machinery belting). G. L.

No. 35-C. W. D.—The following Revised List of all Interpretations, together with additional Rulings, which was published by the Board of Trade in the Board of Trade Journal of the 19th October 1916, is published for general information.

REVISED LIST OF ALL INTERPRETATIONS, TOGETHER WITH ADDITIONAL RULINGS.

P.=Prohibited. N. P.=Not Prohibited.

G. L.=Goods allowed import by General Licence.

Description of Article and Decision.

Absorbent duster, cotton	P.
Acetic acid—all kinds	G.L.
Acetic anhydride	N.P.
Adding and listing machines	N.P.
Addressograph machines—parts of, such as—metal drawers, wooden stands with metal attachments and iron stands	G.L.
Advertising signs—complete with letters, figures and frames	P.
Advocaat	P.
Agricultural implements and parts thereof	G.L.
Agricultural machines	N.P.
Agricultural motor ploughs—motors for. (See motors.)	
Agrimotors—agricultural tractors (driven by motor power)	N.P.
Air compressors, electric	N.P.
Air pumps, electric	N.P.
Alabaster	*P.
"Alaska" handles for boiler doors	P.
Aluminium foil	P.
Aluminium leaves	P.
Aluminium schlag metal leaves	P.
Aluminium tanks, cylinders, pipes and parts of machines made of aluminium	P.
Angola rags (as woollen rags)	N.P.
Angostura bitters	P.
Antimoni ware	N.P.
Apparel—articles made of wool, worsted, and cotton, as cotton, woollen and worsted manufactures	P.
Apple paring and coring machines	P.
Apple peelers (household appliance)	P.
Arctic socks, made mainly of cotton	P.
Artificial flowers (if made wholly or mainly of cotton, as cotton manufactures)	P.
Artificial leather (made of cotton)	P.
Asbestos packing	G.L.
Asbestos tape for electric motors and dynamos	N.P.
Astrakan	P.
Automatic slot game machines	P.
Awl blades	G.L.
Bacon cutting machines	N.P.
Bags, beaded, cotton	P.
Bags—hand, mesh, vanity (in silver plated metal or rolled gold	N.P.
Bags, imitation leather	P.
Bags, rush	N.P.
Bags, beaded silk	N.P.
"Bakelite" heads (polished) for umbrella handles (bakelite is a carbolic composition)	N.P.
Balances, sash	P.
Balances, and weights for Scientific purposes	N.P.
Ball bearings, steel	G.L.
Ball retainers	G.L.
Balls, glass, coloured	N.P.
Balls, tennis	G.L.
Baluch Rugs	P.
Bamboo mouthpieces	N.P.
Bamboo rulers	N.P.
Bamboo walking sticks	N.P.
Bamboo toast racks	N.P.
Band steel	P.
Bands—chrome leather picking (used in looms for weaving cotton cloth)	G.L.
Banners and pennants, decorative	P.
Barfolder. (See Tinsmiths' machines.)	
Barrels—tops and bottoms of	G.L.
Barrels—wooden hoops for	G.L.
Barytes, sulphate of, powdered	N.P.
Basalt lava stones	P.
Basket making materials	N.P.
Bath chairs, motor	P.
Bathroom accessories, *i.e.*, metal soap and sponge holders, metal racks, metal baskets, metal towel racks, metal tumbler holders, etc.	P.
Battens—slating. (See timber list.)	
Battery cell (complete) or electric battery	N.P.
Bayonet adaptors. (See electrical accessories.)	
Bayonets	N.P.
Bead fringes and beads, glass	N.P.
Beading machines. (See Tinsmiths' machines.)	
Beads, imitation pearl	N.P.
Beans, baked	N.P.
Beans, baked, with pork and tomato sauce	G.L.
Beans, dried	G.L.
Beans, lima	G.L.
Beans, locust	N.P.
Beans and pork, tinned	G.L.
Bearings, ball, steel	G.L.
Belgian mattress ticks (cotton or flax and cotton mixed)	P.

* Except where admitted as works of art.

Bells and buzzer, electric (for use on telephones only) . . . G.L.
Bells, electric (for other purposes) . P.
Bells, hand, call and door . . P.
Belt couplings, steel . . . . P.
Belt hooks (for use on belts of sewing machines) . . . . . P.
Belt hooks, steel (for binding machinery belting) . . . . . P.
Belt laces, leather (for joining leather driving belts, etc.) . . . G.L.
Bicycles accessories—carriers, chains, rims, valves . . . . . P.
Bicycle forgings . . . . . P.
Billets, steel . . . . . N.P.
Billiard chalks . . . . G.L.
Bins and balers, steel, for waste paper P
Birch, maple, and persimmon blocks and squares for making bobbins, reels, shuttles and spools . . G.L.
Birch timber in logs from Canada, Labrador, and Newfoundland . G.L.
Bitumen belting, *i.e.*, machine driving belting made of bitumen and cotton . . . . . N.P.
Bit snaps, steel . . . . . P
Black plate . . . . . P.
Black split soap—hard tanners' dubbin (containing mineral wax and saponified fat) . . . . . P.
Black wadding . . . . . P.
Blades (for boring belting) . . G.L.
Blankets, printing machine (manufactured of cotton felt with a waterproof covering) . . . P.
Block fasteners, spring, for shoe lasts P.
Blotting stones . . . . . P.
Blow lamps and parts thereof . . P.
Boards, emery (for abrasing hard skin and corns . . . . . N.P.
Boards, wall, and tiles, made of wood fibre . . . . . . P.
Bobbins, reels, shuttles and spools G.L.
Boiler feed pumps . . . . N.P.
Bolts—fin head (used for fastening wood battens to radiators) . . P.
Bolts, security and dummy . . P.
Bolts and nuts, brass . . . G.L.
Bolts and nuts, carriage . . . G.L.
Bolt-headed screws or coach screws . P.
Bone glue . . . . . N.P.
Book binding machines . . . N.P.
Boot button fasteners . . . P.
Boot protectors (made of wood and metal) . . . . . . P.
Boots and shoes, insoles for (manufactured of leather and wool, or felt) . . . . . . P.
Bottle making machines . . . N.P.
Box boards . . . . . . G.L.
Boxes—soap, iron, nickelled . . P.
Box shooks . . . . . . G.L.
Braids—
1. Hemp with cotton leaders . N.P.
2. Imitation of silk *i.e.*, a mixture of coloured vegetable grass with cotton leaders . . N.P.
3. Hemp and silk wool, made from wood pulp with cotton leaders N.P.
4. Artificial silk made from wood pulp with cotton leaders . N.P.
Brandy, compounds of . . . P.
Brandy, imitation . . . . P.

Brass buckles . . . . . P.
Brass burners, lamp . . . G.L.
Brass caps (for electric metal filament lamps) . . . . . . P.
Brass clamps, with steel screw and nut (for connecting rubber and canvas hose to couplings) . . P.
Brassieres, *i.e.*, corset covers . . P.
Brass labels (to attach to tins of preserved fish, etc.) . . . P.
Brass loops or buckles . . . P.
Brass nails . . . . . . P.
Brass nuts for aneroid barometers . P.
Brass oil containers or founts (used for ordinary oil lighting or heating lamps.) . . . . . P.
Brass oil lamps . . . . . P.
Brass parts, component, for electric lighting . . . . . . P.
Brass screws, and screws made of wood G.L.
Brass screw parts for naval instruments . . . . . . P.
Brass screw parts for use on telephones . . . . . . P.
Brass terminals for electric fuse boards . . . . . G.L.
Brass wire gauze . . . . G.L.
Brass and copper shower roses for bath-rooms . . . . . P.
Brass or copper bath showers . . P.
Bread cutting machines . . . N.P.
Bread making machines . . . P.
Brick and plasterer's trowels, as mason's tools . . . . G.L.
Brocade purses, cotton (cotton manufactures) . . . . . . P.
Bronze bushings . . . . P.
Bronze flower pots—Japanese art metal . . . . . . N.P.
Bronze vases—Japanese art metal . N.P.
Brooms and brushes, corn, *i.e.*, sweeping brooms made from broom corn P.
Broom handles . . . . P.
Brush handles, painters' when made of ash or hickory (as tool handles) G.L.
Buckles, brass . . . . . P.
Buckles, fancy, metal, for ladies' belts . . . . . . P.
Buckles, papier-mâché (with metal bar and prong) . . . . P.
Buckles for braces . . . . P.
Bulbs for electric lamps . . N.P.
Bulbs, metallic, filament, for electric pocket lamps . . . . N.P.
Bull rings, copper . . . . P.
Bullet moulds . . . . G.L.
Burners, brass, lamp . . . G.L.
Burring machines. (See tinsmiths' machines).
Bushings, bronze . . . . P.
Butter churns, small (for ordinary use), glass vessel, metal lid with small cog wheel and wooden inner plant . . . . . . N.P.
Buttons, automatic bachelor, tin japanned (as press buttons) . G.L.
Buttons, cotton crochet with cotton centre . . . . . . P.
Buttons—manufactured principally of vegetable ivory and a little glass P.
Buttons—nickelled, steel, india-rubber covered for sock suspender fittings (as sock suspender fittings) . . P.

Buttons, tinsel crochet with wood centre . . . . . P.
Button covering machines (hand)—dies, cutter, moulds, and press tools N.P.
Button hole machines . . N.P.
Button moulds, metal, fillings and backs . . . . . . P.
Butts, steel . . . . . P.
By-passes, brass gas burner . . P.
Cabbage, savoy, powder . . P.
Calculating machine, patent wage . N.P.
Callipers (as engineers' tools) . . G.L.
Camel hair cloth (as woollen goods) . P.
Camel hair noils . . . . P.
Canisters, tin . . . . . P.
Canisters, tin, containing layers of caustic soda and potash granules (parts of oxygen life-saving apparatus) . . . . . . N.P.
Can keys, wire, for can opening . G.L.
Can openers, other than wire . . P.
Canvas background, *i.e.*, unbleached linen used for photographic purposes . . . . . N.P.
Canvas hemp, double japanned . N.P.
Canvas lined rattan . . . P.
Canvas, solution coated (used in the manufacture of boots and shoes) . P.
Caps for cartridge-making . . N.P.
Caps made of tinsel with wads and discs, for bottles . . . P.
Caps, metal, screw, for milk bottles . P.
Carbolene (crystaline chemical compound) . . . . . . N.P.
Card fasteners with brass sockets attached, for screwing blocks to wood lasts . . . . . P.
Carraway seeds . . . . N.P.
Carriage and motor car washers . P.
Carrot powder . . . . P.
Cartridge cases . . . . N.P.
Case boards . . . . . G.L.
Casein . . . . . . N.P.
Case opener, watch (small metal disc) P.
Casing, lodar—substitute for sausage and preserved meat casing (not gut) made of wood pulp or other such materials of special preparation . . . . . . P.
Castings, iron—burner . . . P.
Castings, iron fused with carborundum . . . . . . N.P.
Castors, furniture and truck . . P.
Catches, plated (for drawers) . . P.
Catches, tin (used in the manufacture of radiator boiler castings) . P.
Cat-gut, thread, rough unfinished (for covering whip handles) . G.L.
Cattle dehorners . . . . N.P.
Cattle leaders (small steel fitment for use in leading cattle) . . . P.
Caulking cotton . . . . N.P.
Caustic potash . . . . N.P.
Ceiling shades, enamelled iron . . P.
Celery soup . . . . . N.P.
Celluloid scrap or waste . . N.P.
Cement (the term covers cement for building and engineering purposes) P.
Cement for leather belting . . N.P.
Ceramic feet for lamps . . . P.
Chafing dishes . . . . P.
Chains, elevator . . . . P.
Chair parts, lacquered . . . P.

Chairs, dental, surgical . . N.P.
Chalk . . . . . N.P.
Chalks, billiard . . . . G.L.
Chargers, magnet . . . N.P.
Chenille plait, made principally of artificial silk and ramie . . N.P.
Cheque protectors . . . N.P.
Cherry juice . . . . . P.
Chestnut extract powder (chestnut extract) . . . . . P.
China matting . . . . N.P.
China stone . . . . N.P.
Choppers and hatchets . . G.L.
Chrome leather picking bands (used in looms for weaving cotton cloth) . . . . G.L.
Churns, butter, small (for ordinary use), glass vessel, metal lid with small cog wheel, and wooden inner plant . . . . N.P.
Churns, glass, with metal top . N.P.
Cider vinegar . . . . N.P.
Cigarette cases of base metal . P.
Cigarette holders, wooden (not cane) . . . . . . P.
Cinematograph films . . . G.L.
Circular blades (for paper slitting machines) . . . . . P.
Clamp for use with stitching awl . P.
Clay smoking pipes . . . N.P.
Clips, clothes . . . . P.
Clips, fountain pen . . . P.
Clips, paper . . . . . P.
Closing machines. (See tinsmiths' machines.)
Cloth, cotton knitted at reel (sanitary towel) . . . . . . P.
Cloth—woven galvanized iron wire . G.L.
Clothes clips . . . . P.
Clothes dryers . . . . P.
Clothes pins, wooden . . . P.
Clothes line reels, metal cases . . P.
Cloth matting, Japanese, made of rice pulp . . . . . N.P.
Clothing, ready-made suits . . P.
Cloth tape, gummed . . . N.P.
Cloth, woven galvanised iron wire . G.L.
Coach screws or bolt-headed screws . P.
Coaster slides (as games) . . P.
Cocoa pressing machines . . N.P.
Cocus wood pear switch. (See electrical accessories.)
Coffee making machines . . . P.
Coffee percolators (as hollow-ware) . P.
Coil holders, metal (for twine) . P.
Collapsible cup, metal . . . P.
Collapsible tubes, tin . . . P.
Combination soldering iron . . P.
Conche machine (for refining) . N.P.
Condensed soup . . . . N.P.
Cooking pots . . . . . P.
Copper chaplets (used in manufacturing radiator boiler sections) . P.
Copper pot scourer, consisting of fabric made by a strand of copper twisted round jute thread which is then woven in with the cotton . N.P.
Copper test clips (for use in testing electrical instruments) . . P.
Cork pullers . . . . . P.
Corn brooms and brushes, *i.e.*, sweeping brooms made from broom corn P.
Corset eyeletting machines . N.P.

Cotton and fibre tube packing . P.
Cotton beaded bags . . . . P.
Cotton bias binding (for use on rubber and canvas shoes) . . . . P.
Cotton brocade, purses (cotton manufactures) . . . . . . P.
Cotton canvas edging . . . . P.
Cotton caulking . . . N.P.
Cotton crepe . . . . . P.
Cotton duck for belting, weighing 18 oz., and upwards per square yard . . . . . . G.L.
Cotton "Duraduct" cotton woven conduit, *i.e.*, for protection of electric wires . . . . . P.
Cotton fabric, rubber-faced . . P.
Cotton khaki webbing . . P.
Cotton manufactures such as school satchels, map cases, music cases, fishing rod cases and tennis racket cases . . . . . P.
Cotton waste . . . . . N.P.
Counters, automatic . . . N.P.
Cranberry sauce . . . P.
Cranes, portable (machines) . . N.P.
Crank shaft forgings . . . P.
Crash, Russia . . . . N.P.
Crayons . . . . . . N.P.
Crayons, marking talc (for marking iron and steel) . . . . N.P.
Cream separators . . . N.P.
Crepe cotton . . . . . P.
Crochet . . . . . . N.P.
Crystal granulated quartz . . P.
Curling tongs for waving hair . P.
Currants. The term "currants" applies to all currants. *i.e.*, black currants, red currants, currant pulp, etc . . . . . N.P.
Curtain rods, metal . . . P.
Cutters, for card and lead, *i.e.*, card cutters and lead cutters . . G. L.
Cutters, glass . . . . . G. L.
Cyclometers . . . . . . P.
Dates from Basrah and Mohammera . G. L.
Dating and numbering machines and parts thereof . . . N. P.
Deacon welt ploughs (shoemaker's tool) G.L.
Deals, battens and boards (plain) (of non-prohibited woods) . . . N. P.
Dentist's accessories, *i.e.* :—Absorbent cotton wool, belts (small, leather, driving for dental foot and electric engines), cabinets, dental pump chairs, dental cement, forceps, leather bellows, lancets, pluggers, probes, pliers, small lathe brushes, small leather buffs, spittoons, tooth polishing brushes, tooth brushes (mechanical), tweezers. . . . . . . G. L.
Dictating machine, parts and accessories . . . . . . G. L.
Dies and die stocks . . . G. L.
Discs, metal, for centre of rubbers . G. L.
Dolls . . . . P.
Door bells . . . . . . P.
Double japanned canvas hemp . . N. P.
Double seaming machines. (See tinsmiths' machines.)
Drawing pins . . . . . P.
Drawn thread work . . . . P.
Dress shields . . . . . N.P.

"Duraduct" cotton woven conduit, *i.e.*, for protection of electric wires P.
Dusting mop, woollen, hand . . P.
Duster, cotton absorbent . . P.
Dutch tonic food, known as "Emergen" (substitute for "Sanatogen") N.P.
Earmarkers, tin . . . . . P.
Ebonite fork separators (for use in connection with electric train lighting) . . . . . . N.P.
Egg beaters . . . . . . P.
Elastic (of rubber and silk) . . N.P.
Elastic (of rubber and cotton) if cotton exceeds 50 per cent. of total weight . . . . . . P.
Elastic surgical trusses . . . N.P.
Electrical accessories and appliances, as follows—
Air compressors, electric . . N.P.
Air pumps, electric . . . N.P.
Battery or complete battery cell N.P.
Bayonet adaptors—consisting of brass fitment mounted on wood . . . . . P.
Bells and buzzers (for use on telephones) . . . G.L.
Bells (for other purposes) . P.
Brass lamp holders . . . G.L.
Fans and parts thereof . . P.
Fitting connector (brass fitment on earthenware base) . . P.
Flat iron (as laundry iron) . P.
Hand lamps and torches . . G.L.
Heating grill . . . . . P.
Heater or radiator, portable P.
Heated shaving pot (as Holloware) . . . . . P.
Heated tea pot (as Holloware) . P.
Hot plate . . . . P.
Instrument counters (meter gears) . . . . . N.P.
Insulators made from mica and asbestos with steel centres or malleable iron . . . N.P.
Key holders (brass fitment with small earthenware base) . P.
Lighting accessories, porcelain with no brass fitment . . P.
Metallic filament bulbs for electric pocket lamps . . N.P.
Motors for sewing machines . N.P.
Motors for vacuum cleaners . N P.
Plugs, flush, consisting of brass fitment mounted on earthenware base . . . . . P.
Plugs, wall, consisting of brass fitment mounted on earthenware base . . . . . P.
Pocket lamps . . . . N.P.
Pocket lamp cases fitted with lens . . . . . . N.P.
Stoves (as stoves and ranges) . P.
Switches . . . . . . P.
Telephones and parts. (See Telephones.)
Toaster for table use . . P.
Tramway signals . . . N. P.
Transformer machines, *viz* :—paper spinning machines (for insulating the conductors forming the transformer coils) N. P.
White enamelled pear push. (consisting of turned wood with brass and bone mountings) P.

Walnut enamelled pear push (consisting of turned wood with brass and bone mountings) . . . . P.
White enamelled pear switch (consisting of brass fitment mounted on earthenware and wood base) . . . . P.
Cocus wood pear switch (consisting of brass fitment mounted on earthenware and wood base) P.
White enamelled wall push (consisting of turned wood with metal mountings) . . P
Wiring sockets (consisting of brass and porcelain) . . . P.
Elevator chains . . . . P.
Embroidery . . . . N. P.
Embroidery machines . . . N. P.
Emeralite desk lamps . . . G.L.
"Emergen" Dutch tonic food (substitute for "Sanatogen") . . N.P.
Emery boards (for abrasing hard skin and corns) . . . . N.P.
Emery wheel dressers and cutters (used for trueing up emery wheels) N.P.
Empties, returned . . . . G.L.
Enamelled iron ceiling shades . . P.
Enamelled iron reflectors (electric light) . . . . . . P.
Enamelled tea spoons (if classed as plate) . . . . . N.P.
Envelope fasteners, steel . . . P.
Envelope sealing machine . . N.P.
Essence of peach (as strong waters) . P.
Evaporated horse radish . . . P.
Extract, Hemlock . . . . N.P.
Eyeglases and spectacle cases, metal covered with imitation leather and lined with velvet, etc. . . P.
Eye guards, engineers' (consisting of wire gauze faced with glass enclosed in sheet iron frame, for use on lathes, milling and grinding machines) . . . . . . P.
Eye shades (linen) . . . . N P.
Fabrikoid (basis :—cotton known as sheeting, drill, duck and sateen, coated with nitrocellulose, castor oil and pigments) . . . . P.
Face cream (not containing glycerine) N.P.
Fasteners, spring, blocks, for shoe lasts P.
Felspar . . . . N.P.
Felt for paper making machines . P.
Felt hoods . . . . . . P.
Felt socks . . . . . . P.
Felt, tarred . . . . . . P.
Felt, "Vulca Unit," used in the manufacture of boots and shoes . P.
Ferrow-vanadium (an alloy of iron and vanadium used in the manufacture of steel) . . . N.P.
Ferrules—in—for banding brushes . P.
Fibre and cotton, patent tube packing P.
Fibre, horn, manufactured from flax. (See horn fibre.)
File clip . . . . . . P.
Filing cabinets, accessories for . P.
Filing cabinets, steel . . . P.
Films, cinematograph and photographic . . . . . . G.L.
Fire clay goods . . . . . P.
Fire engines, chemical . . . N.P.
Fire escape, automatic . . . N.P.
Fire extinguishers, chemical . . N.P.
Fishing rod cases. (See cotton manufactures).
Fish oil, containing glycerine . N.P.
Fish oil, not containing glycerine . P.
Flashlight pencil (pencil holder and flash lamp combined) . . . N.P.
Flooring boards, planed and prepared, tongued and grooved (of non-prohibited woods) . . . . G.L.
Flour sifters . . . . . P.
Flowers, artificial (if made wholly or mainly of cotton) . . . P.
Flowers, natural, dried and dyed . N.P.
Fluting machine (used for the crimping or fluting of cloth) . . P.
Fly traps and killers . . . P.
Fog horns, Norwegian, machine . G.L.
Foil, aluminium . . . . P.
Food choppers . . . . P.
Forging for bicycles . . . P.
Fork separators, ebonite (for use in connection with electric train lighting) . . . . . N.P.
Forks, garden, without handles . P.
Forks, garden, with handles . G.L.
Fountain pen clips . . . P.
Fountain pens . . . . N.P.
Frames, bag and pouch . . . P.
Frames, metal, for ladies' hand bags . P.
Frames, metal, loose-leaf (for perpetual ledger) . . . . N.P.
Fringes, silk . . . . N.P.
Fruit pectin (as bottled fruits) . P.
Furnace blocks (made of refractory clay), for glass making furnaces . P.
Furnace, gas, forced draught . . P.
Garden forks, hoes and rakes, without handles . . . . . P.
Garden forks, hoes and rakes, with handles . . . . G.L.
Garlic . . . . . N.P.
"Garlock" packing (for refrigerating plant of mail steamers, etc.) . P.
Gas burner castings, iron . . G.L.
Gas lighters—Simplex (as wood manufactures) . . . . P.
Gas meters, brass, parts of . . P.
Gear wheels, raw hide . . . N.P.
Giant strides (as games) . . P.
Glass, as follows :—
1. Balls, coloured . . . N.P.
2. Beads, bead fringes, and necklaces . . . . N.P.
3. Bottles, cruet . . . P.
4. Bottles, ornamental table scent P.
5. Bottles, common, used solely for the packing of merchandise and not intended to be used ordinarily on the table . . N.P.
6. Blocks for pavements . . N.P.
7. Candlesticks . . . P.
8. Discs, unwrought, white, for spectacle lenses . . . N.P.
9. Eye baths . . . N.P.
10. Filters . . . . N.P.
11. Gas chimneys, incandescent N.P.
12. Gas globes . . . N.P.
13. Gas shades . . . N.P.
14. Ink bottles (except as at 5) P.
15. Lamp chimneys . . . N.P.
16. L[illegible]

17. Lens, for electric hand lamps . N.P.
18. Medical and chemical glassware :—Ampoules for hypodermic injections and for containing iodine; beakers, boiling flasks, burettes, pipettes, test tubes, etc., for laboratory use; bottles for putting up serum, breast exhausters, douche linings, dropping bottles, eye droppers, feeding bottles and fittings, female syringes, hypodermic syringes, male urethal syringes, male urinal bottles, medicine bottles of all kinds, nasal douches, nipple shields, pill tubes, tablet tubes, tabloid bottles, thermometers, tubes for hypodermic tablets, vaporisers for the mouth, nose and throat, vaseline bottles . . N.P.
19. Medicine tumblers . . . P.
20. Ornamental jam pots . . P.
21. Ornamental pickle jars . . P.
22. Pepper boxes . . . . P.
23. Photographic . . . N.P.
24. Pourers . . . . P.
25. Salt cellars . . . . P.
26. Ship's bottles for use in berth . . . . . . P.
27 Smelling salt bottles, stoppered, and fitted with metal caps, other than for table use . N.P.
28. Telegraph and telephone insulators . . . . . N.P.
29. Tubes, flat bottomed (used for packing of drugs or pills) . N.P.
30. Vases, flower . . P.

Gloves :—
- Housemaid's, made of cotton fabric (for cleaning purposes) . P.
- Leather, with astrakan backs and lined with wool . . P.
- Motor, made of sheep skins and cotton fabric . . . P.
- Woollen, knitted (as hosiery) . P.

Gold leaf . . . . . N.P.
Goldbeaters' skin . . . . G.L.
Gold or tinsel cord . . . N.P.
Goods consisting wholly or mainly of rubber . . . . . G.L.
Granulated crystal quartz . . P.
Graphite . . . . . N.P
Grasses, dried . . . . N.P.
Grass socks . . . . . N.P.
Grease cups . . . . P.
Gredag, mineral grease with small percentage of graphite . . N.P.
Green pea soup . . . . N.P.
Grinding plates for coffee grinding mill . . . . . . P.
Grinding stones . . . . G.L.
Gummed cloth tape . . . N.P.
Gumming machines, hand . . N.P.
Gun barrels, locks and furniture . N.P.
Gunwad, made entirely of cowhair . N.P.
Gut strings . . . . G.L.
Hack saw blades . . . . G.L.
Hair clippers . . . . P.
Hammers and hammer heads . G.L.
Hand grinders . . . . P.
Hand lamps, electric . . . G.L.
Hand button covering machines, dies, cutters and moulds (press tools) . N.P.
Handles, broom . . . . P.
Handles cover (of wood and metal) for repairing tea-pots . . . P.
Hard ebonite tubes (for use in connection with electrical insulating) . N.P.
Hardware—

This is taken to include all articles of base metal which are not—

1. Materials used for constructional purposes such as plates, bars, angles, rods, etc., which are not sold in the retail trade.
2. Articles highly manufactured of a special character such as complex machines, scientific instruments, etc. P.

(See separate Hardware List.)

Harness snap . . . . . P.
Hasps . . . . . . P.
Hatchets and choppers . . . G.L
Hay forks . . . . . G.L.
Heddles (steel) . . . . P
Hemlock extract . . . . N.P.
Hide, enamelled (patent leather) . N.P.
Hinge pins, with cone heads . . P.
Hinges of all metals . . . P.
Hoes, garden, without handles . P.
Hoes, garden, with handles . G.L.
Hoists, chain, electric (Yale) . . N.P.
Holders, coil (metal) for twine . P.
Hooks, brass picture . . . P.
Hooks, shoe lacing . . . P.
Hooks, tenter . . . . P.
"H.O." slides . . . . P.
Hooping, iron or steel . . . N.P.
Horizontal ladder as games) . . P.
Horn fibre, manufactured from flax, used for electrical insulating purposes . . . . . N.P.
Horn and hoof horn buttons . . P.
Horn piths . . . . . P.
Horns, rhinoceros . . . . P.
Horse clippers . . . . G.L.
Horse clipping machines . . . N.P.
Horse radish, evaporated . . P.
Hose, garden, mainly of rubber . N.P.
Hose-reel (fire extinguisher) . . P.
Hosiery needles . . . . G.L.
Hospital shears or scissors . . P.
"Hotchkiss" staple presses . N.P.
Household appliances :—Apple peelers, potato peelers, flour sifters, knife sharpeners, etc. . . . . P.
Household scales . . . . P.
Housemaid's gloves (made of cotton fabric . . . . . . P.
Iceland moss . . . . . P.
Ignition wheels for automatic lighters. . . . . . . P.
Imitation brandy . . . . P.
Imitation rum . . . . . P.
Imitation pearl beads . . . N.P.
Implement brackets . . . P.
Incubators, cast iron and wood . G.L.
India-rubber hose . . . N.P.
Inner tubes for motor cars. (Included in tyres) . . . . . N.P.
Insect powder . . . . N.P.
Insulating silks and cloths for electrical works (as oilcloths) . . P.
Iron and steel lubricators (not for use on motors or motor cycles) . . P.

Irons, laundry	P.
Iron nails (cut)	P.
Iron nails with all brass heads	G.L.
Iron nails with brass covered heads	G.L.
Jacks, lifting	G.L.
Jam	N.P.
Japanese bronze flower pots (art metal)	N.P.
Japanese bronze vases (art metal)	N.P.
Japanese cloth matting, made of rice pulp	N.P.
Japanese pin cushions (covers made of silk and stuffed with bran or rice husks)	N.P.
Japanned iron pegs or knobs used in the manufacture of perambulators and baby carriages	P.
Japanned iron sheets, ferrotype plate (as photographic accessories)	N.P.
Japan wax, used for lubricating cotton driving ropes	N.P.
Jars, vacuum	N.P.
Jerseys. (As hosiery).	
Jewel cases, small, for packing jewellery (of wood and imitation leather, lined with velvet, satin, etc.)	P.
Jewellery, mosaic	N.P.
Key blanks	P.
Key rings, steel	P.
Keys, wire, for opening cans	G.L.
Khaki webbing (cotton)	P.
Kirschwasser	P.
Kitchen utensils	P.
Knife sharpeners. (See household appliances.)	
Kolynos	P.
Labels, brass, to attach to tins of preserved fish, etc.	P.
Lacquered umbrella handles (as wood manufactures)	P.
Lamp burners, brass	G.L.
Lamps, emeralite, desk	G.L.
Lamp holders, brass, for electric lamps	G.L.
Lanterns, hurricane	G.L.
Lanterns, tubular for farm use	G.L
Laths (of non-prohibited woods)	N.P.
Laundry irons	P.
Laundry tablets ("La France")	P.
Lava stones. (See Basalt)	
Lawn fountains (revolving)	P.
Lawn sprinklers	P.
Leaders, cattle (small steel fitment for use in leading cattle)	P.
Lead pencils	N.P.
Leather (artificial), made of cotton	P.
Leather (imitation) bags	P.
Leather boards	N.P.
Leather belt laces (used for joining driving belts, etc.)	G.L.
Leather cloth, patent (as leather)	N.P.
Leather cut stock:—Heels, inner soles, lifts, middles, outsoles, vamps, quarters, stiffeners, skivings, split lifts, toe caps, toe pieces, toe puffs	P.
Leather gloves, with astrakan backs, and lined with wool	P.
Leather, patent (enamelled hide)	N.P.
Leather, Russia (for book-binding)	N.P.
Leather sheets	N.P.
Leather straps (for the manufacture of chrome tanned leather belts)	P.
Lentils (dried)	N.P.
Lids, metal movable, for tins or glass bottles	P.
Lifting jacks	G.L.
Lighters, metal, pocket	G.L.
Lima beans	G.L.
Linen eye shades	N.P.
Locust beans	N.P.
Lodar casing—substitute for sausage and preserved meat casings (not gut), made of wood pulp or other such materials of special preparation)	P.
Loofah, and loofah socks (dried vegetable substance with cotton binding)	N.P.
Looms, netting (machinery)	N.P.
Loose leaf ledger binder, complete (cover made of cardboard covered with cotton canvas)	P.
Lubricator spring covers	P.
Lubricators, iron and steel (not for use on motors or motor cycles)	P.
Machines, adding and listing	N.P.
Machines, addressograph, parts of, such as metal drawers, wooden stands with metal attachments, and iron stands	G.L.
Machines, agricultural, or parts thereof	N.P.
Machines, automatic slot game	P.
Machines, bookbinding	N.P.
Machines, bottle making	N.P.
Machines, button hole	N.P.
Machines, button sewing-on	P.
Machines, cocoa pressing	N.P.
Machines, Conche (for refining)	N.P.
Machines, embroidery	N.P.
Machine, enamelled dial printing	N.P.
Machine, fluting (used for the crumping or fluting of cloth)	P.
Machines for working on glass, such as grinding prisms for field glasses	N.P.
Machines, hand button-covering. (Press tools)	N.P.
Machines, over-edge sewing	P.
Machines, pencil sharpening	G.L.
Machine pumps	N.P.
Machines, spraying, for white and lime washing	N.P.
Machine tools. (See footnote.*)	
Magnesia rings (manufactured of magnesia and potters' clay), for incandescent gas mantles	N.P.
Magnesite	G.L.
Magnesium mantle rings	N.P.
Magnet chargers	N P.
Magneto, motor car	P.
Magnets for electricity meters	N.P.
Mandalay sauce	P.
Mangano silico aluminium	N.P.
Manicure sets (consisting of scissors, nail files, tweezers, polishers, etc.)	P.
Mantelpieces. (See marble.)	
Map cases. (See cotton manufactures.)	
Marble—ordinary tombstones and mantelpieces to be regarded as stones and slates.	
Matchings or sheetings. (See Timber list.)	

*Machine tools, being covered by the Machine Tool Proclamation of 1915, are not dealt with by the Department of Import Restrictions.

Mathematical drawing instruments, *i.e.*, drawing pens, compasses, dividers, spring bow-pens, and pencils	N.P.
Matting, China	N.P.
Mattress ticks, Belgian (cotton or flax and cotton mixed)	P.
Maw skins or "vells"	P.
Measuring tapes and rules	P.
Meat chopper and sausage filler combined	P.
Meat seals made of cold rolled steel strip	G.L.
Mechanical razor sharpeners	G.L.
Mem-index (small card-index cabinet)	P.
Mesh in strips or rolls for the manufacture of bags	G.L.
Metal button moulds, filling and backs	P.
Metal disks for centre of rubbers	G.L.
Metal camera tripods	N.P.
Metal holders, wooden handle (for holding type)	P.
Metal lever fittings (for correspondence files)	P.
Metallic filament bulbs. (See electrical accessories.)	
Metal mounts for ice bags	P.
Metal moveable lids (not screw) for tins or glass bottles	P.
Metal photographic shutters	N.P.
Metal press studs	G.L.
Metal, pulverised (used for hardening concrete floors in factories and other buildings)	N.P.
Metal screw caps for milk bottles	P.
Metal sealing outfit, *i.e.*, seals and small candlesticks	P.
Metal soap boxes, iron, nickelled	P.
Metal studs with celluloid covered backs	P.
Metal trinkets (other than jewellery). (As toys)	P.
Meters, gas—brass parts of	P.
Metronomes	P.
Mincing machines, worked by power	N.P.
Mirrors (unmounted)	N.P.
Mohair plush	P.
Mopheads (wood handle with metal fitting)	P.
Mops	N.P.
Mops, hand dusting (woollen)	P.
Mosaic jewellery	N.P.
Mosaic, ordinary	P.
Moss and lichens	N.P.
Moss, Iceland	P.
Motor bath chairs	P.
Motor boats	P.
Motor car washer	P.
Motors, electrical, for sewing machines	N.P.
Motors (engines and magnetos), for agricultural motor ploughs	N.P.
Motors (small) for electric fans	N.P.
Moulds, porcelain, for the manufacture of rubber gloves	P.
Mouth pieces, bamboo	N.P.
Movable lids, metal, for tins or glass bottles	P.
Mower machine oil cans	P.
Music cases. (See cotton manufactures.)	
Muslins (cotton)	P.
Mustard	N.P.
Mustard dressing	P.
Nails, brass	P.
Nails, cut	P.
Nails, iron with all brass heads	G.L.
Nails, iron, with brass covered heads	G.L.
Nails, upholstery, made of wood and metal	P.
Nails, wire	G.L.
Needles, sewing machine	P.
Netting looms	N.P.
Noils, camel hair	P.
Noils, white merino wool (semi-manufactured article)	P.
Norwegian fog horns (machine)	G.L.
Numbering and dating (machines)	N P.
Nuts, brass, for aneroid barometers	P.
Nuts, iron or steel	G.L.
Oars made from ash wood	G.L.
Oil and molasses gates or treacle taps	P.
Oil cans, reaper	P.
Oil containers or founts, brass (used for ordinary oil lighting or heating lamps)	P.
Oildag. (Concentrated lubricant composed of Acheson graphite, mineral oil, rice powder, and ammonia)	N.P.
Oilers, pocket	G.L.
Oil-fish, containing glycerine	N.P.
Oil-fish, not containing glycerine	P.
Oil pumps, brass	P.
Oil, sperm	N.P.
Oil stones	G.L.
Oil stoves	P.
Oil taps or oil gates	P.
Oleine	P.
Olives	N.P.
Olives in brine	N.P.
"Omo" sheeting (cotton fabric coated with waterproof solution)	P.
Onions	N.P.
Onion powder	P.
Osmonda, root of fern (used for potting orchids)	P.
Over-edge sewing machines	P.
Overhead wash founts for the cleaning of carriages and motor cars	P.
Oxygen containers (steel cylinders)	P.
Packing, asbestos	G.L.
Painters' brush handles, when made of ash or hickory. (As Tool handles)	G.L.
Palms, dried	N.P.
Palm leaf fibre	N.P.
Planing-down machines. (See Tinsmiths' machines.)	
Paper clips	P.
Paragon tape (for insulating joints in electric cables and wires)	N.P.
Pastry boards	P.
Patent leather, enamelled hide	N.P.
Patent leather cloth (as leather)	N.P.
Patent wage calculating machines	N.P.
Pattern racks (of metal) as used by clothiers and tailors	P.
Pearl beads, imitation	N.P.
Peas, dried	N.P.
Peel in brine	N.P.
Pencil flashlight (pencil holder and flashlamp combined)	N P.
Pencil holders, metal (no wood)	G.L.
Pencils, lead	N.P.
Pencils, slate	N.P.

Pencil sharpening machines . G.L.
Pencil sharpeners (metal) . . P.
Pencil tips (brass) . . . . P.
Pen holders (metal) . . . G.L.
Pen holders (with metal grip) . . N.P.
Pen holders, wooden sticks for . P.
Pennants and banners, decorative . P.
Pens, fountain . . . . N.P.
Pens, stylographic . . . N.P.
Perambulator joints, steel . . P.
Percussion cap shells . . . N.P.
Perfectol (a liquid cleaner, not a soap) N.P.
Percolators, coffee (as Hollow-ware) . P.
Perforators, letter (for filing purposes) N.P.
Perforated chaplets, tin . . P.
Phosphor bronze or brass metal, cloth P.
Photographic glass . . . N.P.
Photographic films . . . G.L.
Photographic shutters, metal . . N.P.
Pickles and vegetables, canned, bottled, dried and preserved, when product of H. M. Dominions . G.L.
Piercers, round hole . . . G.L.
Pig-skin riddles, wooden rim, pig-skin centre . . . . P.
Pimentos and pimientos . . N.P.
Pin cushions, Japanese (covers made of silk and stuffed with bran or rice husks) . . . . N.P.
Pine blocks (for match-making) G.L.
Pins, drawing . . . . P.
Pipes, tobacco . . . . N.P.
Plaits, artificial silk with chip foundation (for manufacture of ladies' hats) . . . N.P.
Plant sprayer, hand (also used for distributing disinfectants) . . P.
Plate, black . . . . . P.
Plated catches, for drawers . . P.
Pliers . . . . . . G.L.
Plum water . . . . . P.
Plywood . . . . . G.L.
Pocket lamp cases, electric, fitted with lens . . . . . N.P.
Pocket flash lamp cases, made of soft iron scrap . . . . . P.
Pocket lighters, metal . . . G.L.
Pocket oilers . . . . G.L.
Porcelain electric light accessories (no brass fitment) . . . P.
Porcelain moulds (for manufacture of rubber gloves) . . . . P.
Porcelain table ware . . . P.
Pork and beans, tinned . . . G.L.
Portable cranes (machines) . . N.P.
Potato peelers. (See Household appliances.)
Potash, caustic . . . . N.P.
Poultry farming ironware and furniture . . . . . P.
Powder puffs . . . . N.P.
Press for transformer cores . . N.P.
Pressing machines (cocoa) . . N.P.
Press studs (metal) . . . G.L.
Primus stoves, burners for, and tools for removing nipples from the burners . . . . P.
Printing machine blankets. (See Blankets.) . . . . . P.
Pulleys and pulley blocks . . G.L.
Pulverised metal in powder (used for hardening factory and other concrete floors) . . . . N.P.
Pumice stone and pumice powder . G.L.
Pumps, not driven by power . . P.
Pumps, power driven . . . N.P.
Punched rivets, steel . . . P
Purses, metal . . . . P.
Push pins, made principally of glass . N.P.
Quartz, granulated crystal . . P.
Racks, pattern, metal, used by clothiers and tailors . . . P.
Racks, tin, for holding rubber stamps P.
Rags, Angola (as woollen rags) . N.P.
Rags, woollen . . . . N.P.
Rakes, garden, without handles . P.
Rakes, garden, with handles . . G.L.
Rattans . . . . . N.P.
Rattan, canvas lined . . . P.
Razor blade sharpeners, safety . . G.L.
Razor safety blades, steel blanks for . P.
Razor strops and razor stroppers, automatic . . . . G.L.
Reaper oil cans . . . . P.
Reeds . . . . . . N.P.
Reflectors, enamelled iron (electric light) . . . . . P.
Revolving lawn fountain . . P.
Ribbons, typewriter . . . P.
Riddles, pig-skin, wooden rim pig-skin centre . . . . P.
Rifles, Remington automatic ·35 . P.
Rifles, Ross miniature target ·22 . N.P.
Rifles, Stevens repeating ·22 . . N.P.
Rings and screws (for compasses) . P
Rivets . . . . . . P.
Rods, wire . . . . . N.P.
Roofing felt, made of refuse from cotton and woollen rags treated with asphalt . . . . N.P.
"Root-a-tooter" cycle alarm . . P.
Root of fern, Osmunda (used for potting orchids) . . . P.
Rosaries . . . . . G.L.
Rota strop (mechanical razor sharpeners) . . . . G.L.
Roses, sprinkler (for watering cans) . P.
Round hole piercers . . . G.L
Rubber, goods wholly or mainly of . G.L.
Rubber-covered rollers, for clothes wringers . . . . G.L.
Rubber-faced cotton fabric . . P.
Rubies, synthetic . . . . N.P.
Rugs, Baluch . . . . P.
Rulers, bamboo . . . . N.P.
Rum, compounds of . . . P.
Rum, imitation . . . . P.
Rush bags . . . . . N.P.
Rushes . . . . . N.P.
Russia crash . . . . N.P.
Safes, as hardware . . . P.
Samples, all *bonâ fide* commercial, however imported . . . G.L.
Sand-stone, Scotch stone . . P.
Sanitary towels. (See cloths) . . P.
Sapolio (as soap) . . . . P.
Sash balances . . . . P.
Sauces, cranberry, tomato-fish . . P.
Sawdust . . . . . N.P.
Saw screws . . . . . P.
Scales, household . . . . P.
Scissors . . . . . P.
Screw brass parts (for naval instruments) . . . . . P.
Screw brass parts (for use on telephone) . . . . . P.

Screw caps, metal, for milk bottles or toilet powder tins . . . . P.
Screw hooks (for coat hangers) . P.
Screwing tackle . . . . . N.P.
Screws and rings for compasses . P.
Screws, brass . . . . G.L.
Screws, coach or bolt-headed . . P.
Scythes and sickles . . . . G.L.
Seals, cold-rolled steel strip (for meat) . . . . . G.L.
Sealing machines (for envelopes) . N.P.
Sealing outfit, metal, *i.e.*, seals and small candle-sticks . . . P.
Security and dummy bolts . . . P.
See saws (as games) . . . . P.
Separators cream . . . . N. P.
Separators, fork. (See fork separators.)
Sharpening stones . . . . G. L.
Shaving-pot, electric heated (as hollow-ware) . . . . . P.
Shaving-stick cases, nickelled and polished . . . . . P.
Shears, as tools . . . . . G. L.
Sheeting, "Omo" (cotton fabric coated with waterproof solution) . P.
Shoe laces, cotton . . . . P.
Shoddy, blankets of . . . . P.
Signs, advertising, complete with letters, figures and frames . . P.
Signs—shew—metal enamelled . P.
Silk beaded bags . . . . . N. P.
Sink cleaners (iron with small piece of rubber lining in front) . . P.
Sink cleaners (wire brush with wooden handle) . . . . P.
Skins for capping medicinal preparations . . . . . G. L.
Slate pencils . . . . . N.P.
Smoking pipes, clay . . . . N.P.
Soap, black split, hard tanners' dubbin, containing mineral wax and saponified fat . . . . . P.
Socks, arctic, made mainly of cotton P.
Socks, felt . . . . P.
Socks, grass . . . . . N.P.
Sock suspender fittings, nickelled steel wire . . . . . P.
Soda fountains, accessories imported as parts of fountains . . . N.P.
Sole cuttings, shredded—compressed N.P.
Solution coated canvas . . . . P.
Soup, condensed . . . . . N.P.
Soups—celery, green pea, tomato . N.P.
Spaghetti à l'Italienne . . . . N.P.
Spanners . . . . . . G.L.
Sparterie, imitation, cotton and gum P.
Sparterie, real . . . . . N.P.
"Sparto" (headache remedy) . N.P.
Spectacle cases. (See eye-glass cases.)
Spectacles, with lenses . . . . N. P.
Sperm oil . . . . . . N. P.
Spirit stove cases, empty, made of cardboard with tin lid . . . P.
Splints (for match-making) . . . P.
Sprayer, plant, and also used for distributing disinfectants . . . P.
Spraying machines (for white and lime washing) . . . . . N. P.
Spring block fasteners (for shoe lasts) . . . . . . P.
Springs (small) for petrol lighting machines . . . . . P.
Sprinkler corks . . . . . P.
Sprinkler roses (for watering cans) . P.
Stamp fixing machines . . . . N. P.
Staples, iron or steel . . . . G. L.
Staples, steel (used for tacking labels on boxes, wagons, etc., and in connection with patent automatic machines) . . . . . P.
Staples presse "Hotchkiss" . . N. P.
Staves . . . . N. P.
Steam traps . . . . . . P.
Stearine (not being stearic acid) . N. P.
Steatite . . . . . . N. P.
Steel band . . . . . . P.
Steel belt couplings . . . . P.
Steel belt hooks (for binding machinery belting) . . . . . P.
Steel billets . . . . . N. P.
Steel bit snaps . . . . . . P.
Steel blanks (for safety razor blades) P.
Steel cooking utensils . . . . P.
Steel envelope fasteners . . . P.
Steel heddles . . . . . . P.
Steel perambulator joints . . . P.
Steel punched rivets . . . . P.
Steel in sheets, planished . . N. P.
Steel soles (for gardening clogs, etc.) . . . . P.
Steel staples (used for tacking labels on boxes, wagons, etc., and in connection with patent automatic machines) . . . . . P.
Steel tapes . . . . . . P.
Steel rods, for the manufacture of wire . . . . . . N. P.
Steel wool . . . . . . N. P.
"Stek O" (powder used for fixing by boot-making and stationery trades) . . . . . . N. P.
Stevens' repeating rifle ·22 . . N. P.
Stitching machine, wire . . . N. P.
Stockinette . . . . . . P.
Stoves, electric (as stoves and ranges) . . . . . . P.
Straps, leather (for the manufacture of chrome tanned leather belting) . P.
Strips, wood. (See separate Timber list.)
Studs, press, metal . . . . G. L.
Studs, metal with celluloid backs . P.
Stylographic pens . . . . N. P.
Sugar corn . . . . . . N. P.
Sugar sifters, glass holder with metal mount . . . . . . P.
Suit cases, vulcanised . . . . N.P.
Sultanas . . . . P.
Surgical dressings, absorbent cotton, surgeon's lint, and other medical requirements of cotton manufacture . . . . P.
Surgical trusses, elastic . . . . N.P.
Swing outfits (as games) . . . P.
Swiss plait (mohair and imitation silk) . . . . P.
Switches, electric . . . . . P.
Synthetic rubies . . . . . N.P.
Tablets or signs, show, metal, enamelled . . . . P.
Tack lifters . . . . . . P.
Talc crayons (for marking iron and steel) . . . . . . N.P.
Talcum powder (toilet requisite) . N.P.

Tally meters (used for recording lineal feet of lumber as it passes through machine) . . . N.P.
Tanks, aluminium, cylinders, pipes and parts of machines made of aluminium . . . . P.
Tank, glass, enamelled steel . . G. L.
Tape, paragon, for insulating joints in electric cables and wires . . N. P.
Taper pins, steel . . . . . P.
Tapes, steel . . . . . P.
Taps (for screwing) . . . G. L.
"Tarbox," handle duster, self-wringing mop, triangular mop and handle for same . . . N. P.
Tarred felt . . . . . P.
Tea pot, cover handles of wood and metal (for repairing tea pots) . P.
Tea pot, electric heated (as hollow-ware) . . . . . P.
Tea spoons, enamelled (if classed as plate) . . . . . N. P.
Tea spoons, metal plated . . P.
Telegraph and telephone insulators, glass . . . . . N. P.
Telephones and telephone parts (except telephone brackets and parts thereof) . . . N. P.
Tennis balls . . . . G. L.
Tenter hooks . . . . P.
Test clips, copper (for use in testing electrical instruments) . . P.
Thermos flasks . . . . N. P.
Tie straps (cotton cord with metal) . P.
Timber. (See separate Timber list) P.
Timing machines, automatic . . N. P.
Tin boxes, for typewriting sundries P.
Tin canisters . . . . . P.
Tin canisters containing layers of caustic soda and potash granules (parts of life-saving apparatus) . G. L.
Tin catches (used in the manufacture of radiator or boiler castings) P.
Tin chaplets, perforated . . P.
Tin collapsible tubes . . . P.
Tin earmarkers . . . . . P.
Tin ferrules, for banding brushes . P.
Tin racks for holding rubber stamps P.
Tin tags . . . . . . P.
Tinned wire and steel cooking utensils . . . . . . P.
Tinsmiths' machines, viz.:—Beading machines, burring machines, paning-down machines, double seaming machines, closing machines, bar folder . . . P.
Tins, with printed label . . . P.
Toaster, electric, for table use . . P.
Toast racks, bamboo . . . N.P.
Tobacco pipes . . . . N.P.
Tomatoes, canned . . . . P.
Tomatoes, preserved, and preparations thereof . . . . . . P.
Tomato chutney . . . . . P.
Tomato fish sauce . . . . . P.
Tomato ketchup . . . . P.
Tomato paste . . . . . P.
Tomato soup . . . . N.P.
Tomb stones. (See Marble.)
Tongs, for curling and waving hair . P.
Tonic food, Dutch, known as "Emergen" (substitute for "Sanatogen") N.P.
Tool handles of ash and hickory . G.L.
Tools (agricultural, carpenters', coopers', engineers', joiners', masons', shipwrights' and edge) . . G.L.
Tractors, agricultural (agrimotors) driven by motor power . . N.P.
Transformer coil winding machine . N.P.
Transformer machines, viz.:—Paper spinning machines (for insulating the conductors forming the transformer coils) . . . N.P.
Travelling comforts or stoves . . P.
Treacle taps . . . . . P.
Trenching struts . . . . G.L.
Tri-basic phosphate of lime . . N.P.
Trinkets, small, other than jewellery P.
Trouser presses . . . . P.
Trucks—warehouse . . . . P.
Trusses, surgical, elastic . . . N.P.
Tube—packing, patent (cotton and fibre) . . . . . . P.
Tubes for large locomotive flues . N. P.
Tubes—brass coated . . . G L.
Tubes (brass or copper) . . . G. L.
Tubes, inner, for motor cars, included in tyres . . . . N. P.
Tubing—solid drawn weldless . . G. L.
Tubular lanterns (for farm use) . G. L.
Turnbuckles—solid drop-forged mild steel (for use in connection with constructional engineering work and railway carriage work . N. P.
Typewriter ribbons . . . . P.
Typewriter spools . . . . . P.
Tyte-Unyte liquid pipe joint cement . N.P.
Umbrella handles—laquered (as wood manufactures) . . . . P.
Underwear. (See hosiery.)
Upholstery nails, made of wood and metal . . . . . . P.
Vacuum flasks . . . . G.L.
Vacuum jars . . . . G.L.
Vacuum pans—copper—for use in dairies (hollow-ware) . . . P.
Valves—pneumatic tyre (unless fixed in tubes) . . . . . P.
Vanadium, ferro (an alloy of iron and vanadium used in the manufacture of steel) . . . P.
Vases, glass . . . . . P.
Vegetable colour, *i.e.*, extract from vegetables, with added water or spirits for confectionery use . N.P.
Vegetables in brine . . . N.P.
Vegetables—prepared . . . P.
Vegetables, canned, bottled, dried or preserved and pickles when product of H. M. Dominions . . . G.L.
"Vells" or maw skins . . . P.
Ventilators . . . . . . P.
Vinegar, cider . . . . N.P.
Visca chenille . . . . N.P.
Visca plait . . . . . N.P.
Vulcanised suit cases . . . N.P.
Wadding—black . . . . P.
Walking sticks, bamboo . . . N.P.
Wall boards and tiles made of wood fibre . . . . . . P.
Wall plugs. (See electrical accessories.)
Walnut enamelled pear push. (See electrical accessories.)
Warehouse trucks . . . . P.
Watch case opener (small metal disc) P.

Water saver, automatic, for attaching to hose pipes	P.
Wax comb foundation mill (machine)	N.P.
Wax, used for lubricating cotton driving ropes	N.P.
Weavers' steel mails	P.
Wheels, gear, for use on tramway cars	P.
Wheels, ignition, for automatic lighters	P.
Wheels, iron cog	P.
Wheels, pinion, for use on tramway cars	P.
White metal and brass pattern makers' cutters	P.
Willow matting (Japanese)	N.P.
Willow sticks	N.P.
Wire	G.L.
Wire, all manufactures of	G.L.
Wire gauze, brass	G.L.
Wire nippers	G.L.
Wire can keys (for opening cans)	G.L.
Wire cloth (woven galvanised iron)	G.L.
Wire hat and coat hooks	G.L.
Wire nails	G.L.
Wire paper clips	G.L.
Wire rods	N.P.
Wire stitching machine	N.P.
Wood :—	
Barrels, tops and bottoms of	G.L.
Barrels—wooden hoops for	G.L.
Birch timber in logs from Canada	G.L.
Birch timber in logs from Labrador	G.L.
Birch timber in logs from Newfoundland	G.L.
Birch maple and persimmon blocks and squares for making bobbins, reels, shuttles and spools	G.L.
Box boards	G.L.
Box shooks	G.L.
Bobbins, reels, shuttles and spools	G.L.
Case boards	G.L.
Flooring boards, planed and prepared, tongued and grooved (of non-prohibited woods)	G.L.
Ores, made from ash wood	G.L.
Pine blocks for match-making	G.L.
Plywood	G.L.
Wood flour	N.P.
Wood grips for electric lamps	P.
Wood moulds	P.
Wood parquet (manufactured wood)	P.
Wooden pulleys	G. L.
Wood pulp tubs, etc.	P.
Wood pulp wool or wadding for surgical purposes	P.
Wood wool	N.P.
Woollen rags	N.P.
Wool, white merino noils (semi-manufactured article)	P.
Woven galvanised iron wire cloth	G.L.
Yeast separating machines	N.P.

TIMBER.

The importations of furniture woods, hard woods and veneers, together with beech, birch, elm and oak, into the United Kingdom is prohibited under Prohibition of Import Proclamations Nos. 1 and 4.

The following is a list of the principal woods involved :—

Acacia or locust tree.
Alerce.
Amboyna.
American poplar (American whitewood).
Bass.
Beech.
Birch.
Blackwood.
Blackbutt.
Cedar.
Chestnut.
Cocobolo.
Cocus.
Cochinella.
Cottonwood.
Cyprus.
Ebony.
Guaiacum.
Gum.
Hornbeam.
Iron wood or iron bark.
Jarrah.
Juniper.
Kapur.
Karri.
Kingwood.
Letterwood.
Magnolia.
Mahogany.
Maple.
Maracauba.
New Zealand.
Oak.
Olive.
Orham wood, *i.e.*, soft elm.
Partridge.
Plane.
Purple.
Rock elm.
Rose.
Sanders (white or yellow).
Santa Maria.
Satin wood.
Serayah.
Snake.
Speckled.
Sweet.
Tulip.
Tupelo.
Walnut.
White (American).
Yew.
Zebra.

The prohibition does not at present apply to —

Ash.
Fir.
Pine.
Spruce.
Teak.
Wainscot.
Pit props and pit wood.
Sleepers.
Staves.

AND

Battens—slating.
Matchings or sheetings.
Strips.
} *Of non-prohibited woods.*

HARDWARE LIST.

Hardware is taken to include all articles of base metal which are not :—

(1) Materials used for constructional purposes such as plates, bars, angles, rods, etc., which are not sold in the retail trade.

(2) Articles highly manufactured of a special character, such as complex machines, scientific instruments, etc.

The following articles, which will be found in their alphabetical order in the preceding list, are here grouped for convenience under the heading of Hardware.

Addressograph machines, parts of, such as metal drawers, wooden stands with metal attachments and iron stands. (G.L.)
Advertising signs—complete with letters, figures and frames.
Agricultural implements and parts thereof. (G.L.)
" Alaska " handles for boiler doors.
Apple peelers. (Household appliance).
Apple paring and coring machine.
Awl blades. (G. L.)
Ball bearings, steel. (G. L.)
Balances, sash.
Band steel.
Bar folder. (See Tinsmiths' machines)
Bathroom accessories, *i.e.*:—
Metal soap and sponge holders.
Metal racks.
Metal baskets.
Metal towel racks.
Metal tumbler holders, etc.
Beading machine. (See tinsmiths' machines.)
Bearings, ball, steel. (G.L.)
Bells, electric (for telephones). (G.L.)
Bells, electric, for other purposes
Bells, hand, car and door.
Belt couplings, steel.
Belt hooks (for use on belts of sewing machines).
Belt hooks, steel (for binding machinery).
Bicycle accessories, metal.
Bicycle forgings.
Bins and balers, steel, for waste paper.
Bit snaps.
Black plate.
Blades for boring belting. (G.L.)
Block fasteners, spring for shoe lasts.
Blow lamps and parts thereof.
Bolts, fin head (used for fastening wood battens to radiators).
Bolts, security and dummy.
Bolt-headed screws or couch screws.
Bolts and nuts, brass. (G. L.)
Bolts and nuts, carriage. (G. L.)
Boot button fasteners.
Boot protectors (made of wood and metal).
Boxes, soap, iron, nickelled.
Brass buckles.
Brass burners, lamp. (G. L.)
Brass caps (for electric metal filament, lamps)
Brass clamps, with steel screw and nut (for connecting rubber and canvas hose to couplings).
Brass labels.
Brass loops or buckles.
Brass nails.
Brass nuts for aneroid barometers.
Brass oil containers or founts (used for ordinary oil lighting or heating lamps).
Brass oil pumps.
Brass component parts for electric lighting.
Brass screw parts for naval instruments.
Brass screw parts for use on telephones.
Brass screws. (G.L.)
Brass and copper shower roses.
Brass or copper bath showers.
Brass wire gauze. (G.L.)
Bread making machines.
Brick and plasterers' trowels. (G.L.)
Bronze bushings.
Buckles, brass.
Buckles, metal, for ladies' belts.
Buckles for braces.
Bullet moulds. (G L.)
Bull rings, copper.
Burring machines. (See tinsmiths' machines.)
Bushings, bronze.
Buttons, bachelor. (G.L.)
Buttons, nickelled, steel, india-rubber covered, for sock suspender fittings.
Button moulds, metal, fillings and backs.
Butts, steel.
By-passes, brass gas burner.
Callipers. (G. L.)
Canisters, tin.
Can keys, wire for can opening. (G. L.)
Can openers, other sorts.
Caps for cartridge making. (G. L.)
Caps, made of tinsel, with wads and discs, for bottles.
Caps, metal, for milk bottles
Card fasteners with brass sockets attached, for screwing blocks to wood lasts.
Case opener, watch (small metal disc).

Castors furniture and truck.
Catches, plated (for drawers).
Catches, tin (used in the manufacture of radiator boiler castings).
Cattle leaders (small steel fitment for use in leading cattle).
Ceiling shades, enamelled iron.
Chains, elevator.
Chafing dishes.
Choppers (G.L.).
Cigarette cases (base metal).
Circular blades (for paper slitting machines).
Clamp for use with stitching awl.
Clips, fountain pen.
Clips, paper, wire (G.L.).
Clips, paper, other than wire.
Closing machines. (See tinsmiths' machines.)
Clothes line reels, metal cases.
Coach screws or bolt-headed screws.
Coffee making machines.
Coil holders, metal.
Collapsible cups, metal.
Collapsible tubes, tin.
Combination soldering iron.
Copper chaplets.
Copper test clips (for use in testing electric instruments).
Cork pullers
Crank shaft forgings.
Curling tongs, for waving hair.
Curtain rods, metal.
Door bells.
Double seaming machines. (See tinsmiths' machines)
Drawing pins.
Earmarkers, tin.
Egg beaters.
Electrical accessories and appliances, as follows :—
Bayonet adaptors.
Bells.
Bells and buzzers (for use on telephones) (G.L.).
Brass lamp holders (G.L.).
Fans and parts thereof.
Fitting connector (brass fitment on earthenware base).
Flat iron.
Heater or radiator, portable.
Hand lamps and torches (G L.).
Heating grill.
Hot plate.
Key holders (brass fitment with small earthenware base).
Plugs, flush (consisting of brass fitment mounted on earthenware base).
Plugs, wall (consisting of brass fitment mounted on earthenware base).
Switches.
Toaster, for table use.
Wire sockets (consisting of brass and porcelain).
Elevator chains.
Enamelled iron ceiling shades.
Enamelled iron reflectors.
Envelope fasteners, steel.
Eye guards, engineers' (consisting of wire gauze faced with glass enclosed in sheet iron frame, for use on lathes, milling and grinding machines).
Fasteners, spring block, for shoe lasts.
Ferrules, tin, for banding brushes.
File clip.
Filing cabinets, metal accessories for.
Filing cabinets, steel.
Fire extinguisher hose reel.
Flour sifters
Fluting machine (used for the crumping or fluting of cloth).
Fog horn, Norwegian machine (G.L.).
Food choppers.
Forgings for bicycles.
Forks, garden, without handles.
Forks, garden, with handles (G.L.).
Fountain pen clips.
Frames, bag and pouch.
Frames, metal, for ladies' handbags.
Garden forks, hoes and rakes without handles.
Garden forks, hoes and rakes with handles (G.L.).
Gas burner castings, iron (G.L.).
Gas burners, brass.
Gas furnace (forced draught).
Gas meters, brass parts of.
Grease cups.
Grill, electric heating.
Grinding plates, for coffee grinding mill.
Hack saw blades (G.L.).
Hair clippers.
Hammers and hammer heads (G.L.).
Hand grinders.
Handles, cover (of wood and metal) for repairing tea-pots.
Harness snap.
Hasps.
Hatchets and choppers (G.L.).
Hay forks (G L.).
Heater or radiator, electric (portable).
Heddles (steel).
Hinge pins with cone heads.
Hinges of all metals.
Hoes, garden, without handles.
Hoes, garden, with handles (G.L.).
Holders, coil (metal) for twine.
Hooks, brass.
Hooks, shoe lacing.
Hooks, tenter.
Horse clippers (G.L.).
H. O. slides.
Hose reel (fire extinguisher).
Hosiery needles (G.L.).
Hospital shears or scissors.
Hot-plate, electrically heated.
Household scales.
Ignition wheels, for automatic lighters.
Implement brackets.
Iron and steel lubricators.
Irons, laundry.
Iron nails, cut.
Iron nails with all brass heads (G.L.).
Iron nails with brass covered heads (G.L.).
Jacks, lifting (G.L.).
Japanned iron pegs or knobs.
Key blanks.
Keys, rings, steel.
Keys, wire (for opening cans) (G.L.).
Kitchen utensils other than those manufactured wholly of wire.
Kitchen utensils manufactured wholly of wire (G.L.).
Knife sharpeners.
Labels, brass.
Lamp burners (brass) (G L.).
Lamps, emeralite, desk (G.L.).

Lamps, hand, electric. (G.L.)
Lamp holders (brass) for electric lamps. (G.L.)
Lanterns, hurricane. (G.L.)
Lanterns, tubular (for farm use). (G L.)
Laundry irons.
Lawn fountains, revolving.
Lawn sprinklers.
Leaders, cattle (small steel fitment for use in leading cattle).
Lifting jacks. (G.L.)
Lighters, metal pockets. (G.L.)
Lubricators, iron or steel.
Lubricator spring covers.
Machine, fluting, used for the crimping or fluting of cloth.
Machines, overedge sewing.
Measuring tapes and rules of metal.
Meat chopper and sausage filler combined.
Meat seals made of cold rolled steel strip. (G. L.)
Mechanical razor sharpeners. (G. L.)
Mem-index (small card index cabinet).
Mesh in strips or rolls for the manufacture of bags. (G. L.)
Metal button moulds, filling and backs.
Metal discs for centre of rubbers. (G.L.)
Metal holders, wooden handle (for holding type).
Metal lever fittings for correspondence files.
Metal tops and caps, for tins or glass bottles.
Metal mounts for ice bags.
Metal press studs. (G.L.)
Metal sealing outfit, *i. e.*, seals and small candlesticks.
Metal soap boxes (iron nickelled).
Metal studs with celluloid covered backs.
Meters, gas, brass, parts of.
Mower machine oil cans.
Nails, brass.
Nails, iron, cut.
Nails, iron, with all brass heads. (G. L.)
Nails, iron, with brass covered heads. (G. L.)
Nails, upholstery, made of wood and metal.
Norwegian fog horn—machine. (G. L.)
Nuts, brass, for aneroid barometers.
Nuts, iron and steel. (G. L.)
Oil and molasses gates or treacle taps.
Oil cans, reaper.
Oil containers or founts, brass (used for ordinary oil lighting or heating lamps).
Oilers, pocket. (G. L.)
Oil pumps, brass.
Oil taps or oil gates.
Overhead wash founts for cleaning of carriages and motor cars.
Oxygen containers steel cylinders).
Paning-down machines. (See tinsmith's machines).
Paper clips, wire. (G.L.)
Paper clips other than wire.
Pattern racks (of metal) as used by clothiers and tailors.
Pencil holders, metal (no wood). (G.L)
Pencil sharpening machines. (G.L.)
Pencil sharpeners (metal).
Pencil tips (brass).
Pen holders (metal). (G.L.)
Perambulator joints, steel.
Perforated chaplets, tin.
Phosphor bronze or brass metal cloth.
Pins, drawing.
Plant sprayer, hand (also used for distributing disinfectants).
Plate, black.
Plated catches, for drawers.
Pliers. (G.L.)
Pocket flash lamp cases made of soft iron scrap.
Potato peelers.
Poultry farming ironware.
Press studs, metal. (G.L.)
Primus stoves, burners for, and tools for removing nipples from the burners.
Pulleys and pulley blocks. (G.L.)
Pumps (not driven by power).
Punched rivets, steel.
Purses, metal.
Racks, pattern, metal, used by clothiers and tailors.
Racks, tin, for holding rubber stamps.
Rakes, garden, without handles.
Rakes, garden, with handles. (G. L.)
Razor safety-blades—steel blanks.
Razor blade sharpeners (safety). (G. L.)
Razor strops, and razor stroppers, automatic. (G.L.)
Reaper oil cans.
Reflectors, enamelled, iron.
Revolving lawn fountain.
Rings and screws for compasses.
Rivets.
"Root-a-tooter" (cycle alarm).
Rose sprinklers (for watering cans).
Safes.
Sash balances.
Scales, household.
Screw brass parts (for naval instruments).
Screw brass parts (for telephone instruments).
Screw caps, metal, for milk bottles or toilet powder tins.
Screw hooks for coat hangers.
Screws and rings for compasses.
Screws, coach or bolt-headed.
Screws, brass, and screws made of wood. (G. L.)
Screws of all metal other than brass.
Scythes and sickles. (G. L.)
Seals—cold rolled steel strip (for meat). (G. L.)
Sealing outfit, metal, *i. e.*, seals and small candlesticks.
Security and dummy bolts.
Shears, tailors' and gardeners'. (G.L.)
Signs (show), metal, enamelled.
Signs, advertising, complete with letters, figures and frames.
Sink cleaners, other than manufactured wholly of wire.
Sock suspender fittings, nickelled steel wire.
Spanners. (G. L.)
Sprayer, plant, and also used for distributing disinfectants.
Spring block fasteners (for shoe lasts).
Springs (small), for petrol lighting machines
Sprinkler corks.
Sprinkler roses (for watering cans).
Staples, steel (used for tacking labels on boxes, wagons, etc, and in connection with patent automatic machines).
Staples, iron or steel. (G. L.)
Steam traps.
Steel band.

Steel belt couplings.
Steel belt hooks (for binding machinery belting).
Steel bit snaps.
Steel blanks (for safety razor blades).
Steel cooking utensils.
Steel envelope fasteners.
Steel heddles.
Steel perambulator joints.
Steel punched rivets
Steel soles (for gardening clogs, etc.).
Steel staples (used for tacking labels on boxes, wagons, etc., and in connection with patent automatic machines).
Steel tapes.
Studs, metal, with celluloid backs.
Switches, electric.
Tablets or signs (show), metal, enamelled.
Tack lifters.
Taper pins, steel.
Tapes, steel
Tea spoons, metal plated.
Tenter hooks.
Test clips, copper (for use in testing electrical instruments).
Tin boxes, for typewriting sundries.
Tin canisters.
Tin catches (used in the manufacture of radiator boiler castings).
Tin chaplets, perforated.
Tin collapsible tubes
Tin earmarkers.
Tin ferrules (for banding brushes).
Tin racks for holding rubber stamps.
Tinsmith's machines, viz. :—
Beading machines.
Burring machines.
Paning-down machines.
Double seaming machines.
Closing machines.
Bar folder.

Tin tags.
Tinned wire and steel cooking utensils.
Tins with printed label.
Toaster, electric, for table use.
Tongs, for curling and waving hair.
Tools (agricultural, carpenters', coopers', engineers', joiners', masons', shipwrights and edge tools) (G. L.).
Treacle taps.
Trench struts (G. L.).
Tubes (brass or copper) (G. L.)
Tubular lanterns (for farm use) (G. L.).
Typewriter spools.
Upholstery nails, made of wood and metal.
Valves, pneumatic tyre, unless fixed in tubes.
Ventilators.
Watch case opener (small metal disc).
Water saver, automatic (for attaching to hose pipes).
Weavers' steel mails.
Wheels, gear, for use on tramway cars.
Wheels, ignition, for automatic lighters.
Wheels, iron cog.
Wheels, pinion, for use on tramway cars
White metal and brass pattern makers' cutters.
Wire (G. L.).
Wire, all manufactures of (G. L.).
Wire nippers (G. L.).
Wire nails (G. L.).

N. B.—The above list contains only articles which have already been the subject of a decision and does not claim to be exhaustive.

No. 36-C. W. D.—The following Royal Proclamation is published for general information:—

BY THE KING.

A PROCLAMATION.

FOR PROHIBITING THE IMPORTATION OF CERTAIN ARTICLES INTO THE UNITED KINGDOM.

GEORGE R.I.

WHEREAS by Section forty-three of the Customs Consolidation Act, 1876, it is provided that the importation of arms, ammunition, gunpowder, or any other goods may be prohibited by Proclamation :

And whereas it is expedient that the importation into the United Kingdom of certain goods should be prohibited as hereinafter provided :

NOW, THEREFORE, We, by and with the advice of Our Privy Council, in pursuance of the said Act and of all other powers enabling us in that behalf, do hereby proclaim, direct and ordain as follows :—

As from and after the date hereof, subject as hereinafter provided, the importation into the United Kingdom of the following goods is hereby prohibited, *viz.* :—

Gold, manufactured or unmanufactured, including gold coin and articles consisting partly of or containing gold ;

All manufactures of silver other than silver watches and silver watch cases ;

Jewellery of any description.

Provided always, and it is hereby declared, that this prohibition shall not apply to—

(*a*) Any such goods which are imported under licence given by or on behalf of the Board of Trade, and subject to the provisions and condition of such licence ; or

(*b*) Gold consigned for delivery at, and sale to the Bank of England.

The Prohibition of Import (No. 11) Proclamation, 1916, is hereby revoked.

This Proclamation may be cited as the Prohibition of Import (No. 12) Proclamation, 1916.

Given at Our Court at Buckingham Palace, this Fifth day of December, in the year of our Lord One thousand nine hundred and sixteen, and in the Seventh year of Our Reign.

GOD SAVE THE KING.

No. 37-C. W. D.—In exercise of the powers conferred by Section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), the Governor General in Council is pleased to direct that the following alterations and additions shall be made in the Schedule appended to this Department Notification No. 7133-W-II, dated the 12th August 1916, as subsequently amended, *viz.*:—

Delete items Nos. 15 to 21 (*a*) and *substitute* the following:—

Articles.		Destination.	Exceptions and Exemptions.
15. Steel	Angles, channels, joists, beams, zeds, bulbs, tees and other sectional material.	All destinations.	
16. Steel	Flats, rounds and squares.		
17. Steel	Billets, blooms, ingots, slabs, forgings, castings and scrap.		
18. Steel	Bridge work, structures and structural material.		
19. Steel	High tensile and cast containing chrome, nickel, cobalt, vanadium, tungsten or molybdenum, raw or manufactured.		
20. Steel	Balls and roller bearings.		
21. Steel	Tubes and pipes of all descriptions.		
21 (*a*) Steel	Ropes and Hawsers and chains.		
21 (*b*) Steel or iron	Hoops		
21 (*c*) Iron and steel	Plates and sheets, galvanised or plain.		
21 (*d*) Iron and steel	Wire, galvanised or plain.		
21 (*e*) Iron	Forgings and scrap.		
21 (*f*) Iron	Wrought and malleable, unmanufactured.		
21 (*g*) Iron	Pig.		

Existing items Nos. 21 (*b*) and 21 (*c*) should be renumbered 21 (*h*) and 21 (*i*) respectively.

CUSTOMS.

The 6th January 1917.

No. 78-C. W.—The following Order in Council is published for general information:—

AT THE COUNCIL CHAMBER, WHITEHALL,

The 17th day of November, 1916.

BY THE LORDS OF HIS MAJESTY'S MOST HONOURABLE PRIVY COUNCIL.

WHEREAS it is provided by Section 2 of the Customs (Exportation Prohibition) Act, 1914, that any Proclamation or Order in Council made under Section 8 of the Customs and Inland Revenue Act, 1879, as amended by the Act now in recital, may, whilst a state of war exists, be varied or added to by an Order made by the Lords of the Council on the recommendation of the Board of Trade:

And whereas it is provided by Section 2 of the Customs (Exportation Restriction) Act, 1914, that any Proclamation made under Section 1 of the Exportation of Arms Act, 1900, may, whether the Proclamation was made before or after the passing of the Act now in recital, be varied or added to, whilst a state of war exists, by an Order made by the Lords of the Council on the recommendation of the Board of Trade:

And whereas by a Proclamation, dated the 10th day of May, 1916, and made under Section 8 of the Customs and Inland Revenue Act, 1879, and Section 1 of the Exportation of Arms Act, 1900, and Section 1 of the Customs (Exportation Prohibition) Act, 1914, the exportation from the United Kingdom of certain articles to certain or all destinations was prohibited :—

And whereas by subsequent Orders of Council the said Proclamation was amended and added to in certain particulars :

And whereas there was this day read at the Board a recommendation from the Board of Trade to the following effect :—

That the Proclamation, dated the 10th day of May, 1916, as amended and added to by subsequent Orders of Council, should be further amended by making the following amendments in and additions to the Schedule to the same :—

(1) That the following headings should be deleted :—

(*c*) Casein and preparations thereof ;

(*b*) Cocaine and its salts and preparations ;

(*b*) Emery corundum, natural or artificial (such as alundum) carborundum and crystolon and manufactures thereof ;

Hemp and hemp manufactures, the following :—

(*a*) Italian, Russian and Manila hemp, Maguey fibre, and manufactures thereof ;

(*c*) Other hemp and manufactures thereof ;

(*b*) Mica, mica chimneys, mica splittings, micanite and micanite cloth ;

(*c*) Varnishes, spirit, containing gum.

(2) That the following headings should be added :—

(*a*) Barometers ;

(*b*) Casein and preparations thereof ;

(*a*) Cocaine and its salts and preparations ;

(*c*) Electrical apparatus and plant for the generation, distribution and utilization of electric power, not otherwise prohibited ;

(*b*) Emery and corundum and manufactures thereof, carborundum, alundum, crystolon and all other artificial abrasives and manufactures thereto ;

Hemp and hemp manufactures, the following :—

(*a*) Hemp ropes, old ;

(*a*) Hemp waste ;

(*a*) Italian, Russian and Manila hemp, Maguey fibre, and manufactures thereof, except Tagal braid ;

(*c*) Other hemp and manufactures thereof, not otherwise specifically prohibited ;

(*c*) Tagal braid.

Insulating materials, the following :—

(*c*) Compounds intended for the purpose of electrical insulation ;

(*c*) Lead, oxides of ;

(*c*) Zinc-barium pigments made from zinc salts and barium sulphate ;

(*b*) Mica, mica splittings, mica powder, micanite, articles made from them, and insulating materials containing them ;

(*c*) Oils, essential (except turpentine oil) ;

(*a*) Thermometers (except clinical thermometers) ;

(*c*) Varnishes not otherwise prohibited ;

(*c*) Waterproof wearing apparel, not otherwise specifically prohibited ;

(*c*) Wearing apparel, manufactured wholly or partly of wool or hair, not otherwise specifically prohibited ;

(*c*) Wool, or hair, all manufactures, mixtures and products of, not otherwise specifically prohibited.

NOW, THEREFORE, Their Lordships, having taken the said recommendation into consideration, are pleased to order, and it is hereby ordered, that the same be approved.

Whereof the Commissioners of His Majesty's Customs and Excise, the Director of the War Trade Department, and all other persons whom it may concern, are to take notice and govern themselves accordingly.

ALMERIC FITZROY.

H. F. HOWARD,

Secretary to the Government of India.

CIRCULAR No. 81-C.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

(FORESTS.)

Delhi, the 2nd January 1917.

The following regulations for the selection and training of probationers for the Indian Forest Service are published :—

INDIAN FOREST SERVICE.

REGULATIONS AS TO THE APPOINTMENT OF PROBATIONERS, 1917.

1. *Appointments.*—In making appointments, the Secretary of State for India in Council will act with the advice of a Selection Committee.

2. *Applications for Appointment.*—Applications for appointment must be made on a printed form to be obtained from the Secretary, Revenue Department, India Office, Whitehall, London, S.W., and to be returned to him not later than **Monday the 2nd July 1917.** Candidates must be prepared, if called upon, to attend at the India Office, at their own expense, for a personal interview with the Selection Committee within three weeks from that date.

3. *Age Limit.*—Candidates must, save as provided in Appendix I., be not less than 19 but under 22 years of age on the 1st January 1917.

4. *Nationality, &c.*—Every candidate must be a natural-born subject of His Majesty He must be prepared to give an undertaking, if selected, that he will not marry before he reaches India. If he does so, he will forfeit his appointment. He must be of good physique, and must produce evidence of character to satisfy the Secretary of State for India in Council that he is suited for the Indian Forest Service.

5. *Qualifications.*—Candidates must have obtained a degree *with Honours* in some branch of Natural Science* in a University of England, Wales, or Ireland, or have passed the Final Bachelor of Science Examination in Pure Science in one of the Universities of Scotland.† A degree in Applied Science will not be considered as fulfilling these conditions. Candidates will be required to produce evidence that they have a fair knowledge of either German or French.

Note.—Applications for appointment will be accepted from candidates who on the 1st July 1917 have already sat at an examination for a degree as mentioned above, but have not learned the result of the examination.

6. Should there be more candidates considered to be qualified in every respect than vacancies to be filled, the Secretary of State reserves the right to require them to pass a competitive examination conducted by the Civil Service Commissioners, on the results of which their final selection would depend. Particulars of this examination, which would be held in August, will be found in Appendix II.

7. *Medical Examination.*—Selected candidates will be required to undergo a strict examination by a Medical Board at the India Office, at which particular stress will be laid on good vision and hearing, and to satisfy the Secretary of State for India that they are physically fit for service in the Indian Forest Department (*see* Appendix VII).

Candidates who do not satisfy the Secretary of State for India that they are physically fit for appointment to the Indian Forest Service will not be admitted to the competitive examination mentioned in Regulation 6.

8. *Period of Probation.*—Before appointment to the Indian Forest Department, a probationer will be required :—

(*i*) to have obtained, either before selection as probationer, or within the period of two years' probation, the degree or diploma in Forestry at one of the Universities named in the margin ; ‡

‡ Oxford, Cambridge, or Edinburgh.

* A Moderatorship in Natural Science or in Experimental Science at the University of Dublin will be considered as fulfilling these conditions.

† Graduates in Forestry at the University of Edinburgh are regarded as satisfying the requirements of this paragraph if they pass the Final Examination of that University in some one branch of Natural Science embraced in the degree in Pure Science.

(ii) to have undergone a special course of instruction in Forestry, under the direction and supervision of the Director of Indian Forest Studies appointed by the Secretary of State for India in Council, in such British and Continental localities as may be selected for the purpose;

(iii) to have passed an examination in certain special subjects, namely, Systematic Botany of Indian trees, Indian Geology, Forest Law, Indian Working Plans, and, if required, an Indian vernacular language;

(iv) to have undergone a final competitive examination in Forestry (*see* Appendix III.);

(v) to have satisfied the Secretary of State, in such manner as may be determined, of his ability to ride.

The period of probation will in ordinary cases be two years. The Director of Indian Forest Studies will instruct probationers in each case as to the order and manner in which they should fulfil these various requirements.

9. *Charges.*—The probationers will be required to defray all expenses of lodging, board, tuition, and excursions, while at the University, and on practical instruction in Great Britain and on the Continent, with the exception of fees payable to local forest officers in Great Britain and on the Continent.

10. *Allowances.*—The Secretary of State for India in Council will make payments to each probationer at the rate of 120*l.* annually, not exceeding a total of 240*l.* (besides the fees to local officers mentioned above). These payments will ordinarily be made on the following dates in each year:—

	£
On the 1st December	30
On the 1st March	30
On the 1st June	60

The cases of probationers whose probation does not extend over the full two years will be specially considered.

The grant of the allowances is subject to the following conditions:—

(a) that the progress of the probationer in his studies is satisfactory;

(b) that the probationer gives security to refund the payments in respect of this advance, as well as such payments, not exceeding 60*l.* in all, as may have been incurred by the Secretary of State on the probationer's behalf in respect of fees to local forest officers, in the event of his failing to qualify for an appointment in the Indian Forest Service, or not signing the articles of agreement as specified in paragraph 13, or failing to join the Indian Forest Service at the end of the period of probation.

11. *Conduct.*—Every probationer will be required to conduct himself during the period of probation in a manner satisfactory to the Secretary of State, and to give evidence of satisfactory progress in his studies in such a manner as may be required, failing which, or in the event of serious misconduct, he will be liable to have his name removed from the list of probationers.

12. *Appointment and Seniority.*—Probationers who comply with the requirements of Regulation 8 within the sanctioned period of time, and also satisfy such other tests as may be prescribed; will be appointed Assistant Conservators in the Indian Forest Department, provided they are of sound constitution and free from physical defects which would render them unsuitable for employment in the Indian Forest Service. Their position in the provincial Forest Lists will be determined by the Secretary of State for India in Council on the report of the Director of Indian Forest Studies; but in making selections for the post of Conservator, officers joining the service in the same year are reckoned as equal in seniority unless the Secretary of State for India in Council shall for special reasons have directed otherwise in any particular case or cases.

Probationers will be allowed at the end of the period of probation to state their preference in respect to the Provinces to which they desire to be allotted; but the distribution will be made to the several Provinces according to the needs of the public service, at the discretion of the Secretary of State for India in Council. Officers are, however, at all times liable to be transferred from one Province to another at the pleasure of the Government of India.

13. *Articles of Agreement.*—A probationer is required, on qualifying for appointment as Assistant Conservator, to sign articles of agreement setting forth the terms and conditions of his appointment; he must embark for India when required to do so by the Secretary of State. Failure to embark at the stated time will, in the absence of satisfactory explanation, lead to forfeiture of appointment.

14. *Passage to India.*—Each probationer on appointment to the Indian Forest Service will be provided with a free first-class passage to India.

15. *Salary.*—An Assistant Conservator of Forests will draw pay at the rate of Rs. 380 a month (equivalent to 304*l.* a year, when the rupee is at 1*s.* 4*d.*) from the date of his reporting his arrival in India.

16. *Promotion, Leave, Pension and Provident Fund.*—Promotion, leave, and pension will be governed by the Regulations laid down by the Government of India, and applicable to Forest officers, such regulations being subject to any modifications or alterations which may be made in them from time to time by the Government of India, and their interpretation in case of any doubt arising being left to that Government. A copy of the existing regulations can be seen on application at the India Office.

Certain information regarding appointments in the upper controlling staff of the Indian Forest Service, the pay of which has been recently improved, will be found in Appendix IV; a summary of information regarding leave is contained in Appendix V; and regarding Pensions and the Provident Fund in Appendix VI.

INDIA OFFICE,
January 1917.

APPENDICES.

APPENDIX I.—DEDUCTIONS FROM AGE IN RESPECT OF MILITARY SERVICE.

1. Any person who has joined since the 4th August 1914, or may join during the present war, the Army or Navy or Royal Marines, or has rendered or may render during the same period actual military service in the Special Reserve or Territorial Force, Royal Naval Reserve or Royal Naval Volunteer Reserve, may, if eligible in point of age under the Regulations as they now stand for admission to the competition held in 1915, 1916, or 1917 (but over age in 1916, 1917, or 1918, respectively), deduct from his actual age at the time of the competition held in 1916, 1917, or 1918, as the case may be:—

(a) The actual period of such service, if it has not exceeded three months.

(b) One year, if the actual period of service, has exceeded three months. No candidate will be allowed to deduct more than one year from his actual age.

2. The same concession may also be granted to those who have been employed during the same period in connection with the armed forces of the Crown at Home or abroad giving their whole time and under obligation to serve for the duration of the war or until their discharge, or for any period not terminable at their own option, provided that their employment be not on ordinary commercial terms, such as that of Assistant Paymasters, clerks artisans, and the like.

3. The grant of the concession described in paragraph (2) will be at the discretion of the Secretary of State for India in Council, whose decision in each case will be final. Candidates who contemplate applying for an age deduction under (2) will do well to apply to the India Office for a ruling on their case.

4. Candidates to be eligible for the concessions in (1) or (2) must furnish an official certificate of the period and satisfactory character of their service, and if any doubt arise whether the service of any candidate is of the kind contemplated by this notice, the Secretary of State for India in Council reserves the right to decide the case upon its merits.

APPENDIX II.—COMPETITIVE EXAMINATION.

In the event of the Civil Service Commissioners being requested by the Secretary of State for India in Council to hold an examination in any year of candidates nominated by him to compete for appointment as probationers for the above Service, the following will be the subjects in which such candidates will be examined :—

	Maximum marks.		Maximum marks.
1. English Composition . .	100	5. Physics . . .	100
2. German *or* French . .	100	6. Geology . . .	100
3. Elementary Chemistry .	50	7. Botany . . .	100
4. Higher Chemistry . .	100	8. Zoology . . .	100

Not more than three of the subjects numbered 4 to 8 may be offered.

Candidates must pass to the satisfaction of the Civil Service Commissioners in the first three subjects.

In the subjects numbered 4 to 8, only marks showing real attainment will be counted towards the order of merit, so that a candidate who has a thorough knowledge of one or two of the optional subjects may obtain on that knowledge alone as many marks as a candidate who offers the maximum number of the optional subjects on a lower standard.

SYLLABUS.

Languages.—The examination in German and French will include translation, composition, and conversation.

Sciences.—The standard of the examination in Higher Chemistry, Physics, Geology, Botany, and Zoology will be that of the Honours Schools of the Universities.

The examination in Elementary Chemistry will consist of a written paper on the more elementary parts of Inorganic Chemistry, together with the outlines of Organic Chemistry.

APPENDIX III.—FINAL EXAMINATION.

1. With a view to the allocation of the annual Currie Scholarship for Indian Forest Students (value about 35*l.*) and to facilitate the allotment of probationers to the several provinces in accordance with paragraph 12 of the Regulations as to appointments in the Indian Forest Service, probationers who have completed their prescribed course of training will be required to undergo a competitive final examination in Forestry.

2. A list of the probationers in order of merit will be prepared by adding together (*a*) the marks obtained at the final examination, and (*b*) the marks obtained during the course of practical training in forestry under the control of the Director of Indian Forest Studies. The maximum of marks obtainable under (*a*) will be the same as under (*b*).

3. The final examination will consist of an oral examination and three or more papers, as follows :—

(*i*) One or more papers in Silviculture, Forest Protection (including Forest Botany and Forest Entomology), and Forest Utilisation (including Forest Engineering).

(*ii*) One or more papers in Forest Management, Forest Mensuration, Forest Valuation and Forest Administration.

(*iii*) A paper in General Forestry (Practical) dealing with the work done and with the forests visited during the course of practical training.

4. The final examination will be held at the beginning of October. Arrangements as to the date and place of examination will be made by the Director of Indian Forest Studies. Probationers will not be required to pay any fee for the examination.

APPENDIX IV.—LIST OF APPOINTMENTS OPEN TO MEMBERS OF THE IMPERIAL BRANCH OF THE INDIAN FOREST SERVICE.

NOTE.—*This list is liable to alteration at any time.*

Appointment.	Salary.
	Rs.
(*a*) 1 Inspector-General of Forests . . .	2,650 a month.
(*b*) *1 Assistant Inspector-General of Forests . .	——
(*c*) 4 Chief Conservators (Bombay, United Provinces, Burma and Central Provinces).	2,150 „
(*d*) 23 Conservators, in three grades (including President, Forest Research Institute and College, and one temporary post of Conservator for Kumaun Circle, United Provinces).	1,900 „ } 1,700 „ } respectively. 1,500 „ }
(*e*) 208 Deputy and Assistant Conservators . . .	‡Rs. 380 a month, rising by annual increments of Rs. 40 a month to Rs. 700 a month; thereafter, by annual increments of Rs. 50 a month to Rs. 1,250 a month, in the twentieth year of service.
Total . 237†	
These appointments are included in (*d*) and (*e*). { 5 Foreign Service appointments . . .	
§ 12 officers employed at the Forest Research Institute and College, Dehra Dun.	

* The officer holding this appointment draws in addition to the pay of his grade a minimum local allowance of Rs. 200 month.

† These appointments are allotted to the various provinces as follows :—Burma, 66; Madras, 32; Bombay, 28; Central Provinces, 24; United Provinces, 31; Punjab, 12; Bengal, 11; Assam, 18; and Bihar and Orissa, 8; Andamans, 1; and 4 Imperial Instructors and 2 Assistants at Dehra Dun.

‡ Until he has passed the prescribed Departmental examinations, and Assistant Conservator is liable to stoppage of increments of pay. On passing the examinations he will resume drawing pay under the time scale at the rate to which his length of service entitles him.

§ Of these officers, the President, Forest Research Institute and College, draws a local allowance of Rs. 200 a month in addition to his grade pay; nine of the remainder draw a local allowance of Rs. 150 a month, and two a local allowance of Rs. 100 a month, in addition to their grade pay. Of these 12 appointments, the four posts of Imperial Instructors have been sanctioned for five years from 1912, for the present.

NOTE.—Under the improved scale of salary shown above, no Exchange Compensation Allowance is granted.

APPENDIX V.

[NOTE.—Appendices V and VI are intended merely to show the principal leave and pension rules in the Civil Service Regulations at present applicable to officers appointed to the Indian Forest Service by the Secretary of State from the United Kingdom, without going into minute details, and do not profess to deal with every case that may arise. The rules are subject to alteration, and any disputed question must be decided with reference to the authorised text of the Civil Service Regulations for the time being.]

LEAVE.

Long Leave.

1. Furlough and special leave with allowances (*see* paragraph 5) are admissible to an aggregate maximum amount of six years during an officer's service. The amount of furlough "earned" is one-fourth of an officer's active service, and the amount "due" is that amount less any enjoyed.

2. Furlough without medical certificate can, if due, be generally taken after eight years' active service, and again after intervals of not less than three years' continuous service. It is limited to two years at a time.

3. Furlough on medical certificate may be granted (*a*) to an officer who has rendered three years' continuous service, for not more than two years, but capable of extension up to three years; and (*b*) to an officer who has not rendered three years' continuous service, up to one year in any case, and up to such longer period, if any (but not exceeding two years in all), as the officer may have furlough "due" to him.

4. The allowances admissible during furlough are :—

(1) During the first two years of furlough without medical certificate and during so much of furlough with medical certificate as may be "due"—half average salary, subject to certain maximum and minimum limits.

(2) After the expiration of the period for which the foregoing allowances are admissible—one quarter of average salary, subject to certain maximum and minimum limits.

5. Special Leave may be granted at any time for not more than six months, with intervals of six years' service; allowances, calculated as during furlough, are given during the first six months only, whether taken in one or more instalments.

Short Leave.

6. Privilege leave is a holiday which may be granted to the extent of one-eleventh part of the time that an officer has been on duty without interruption; and it may be accumulated up to three months, earned by 33 months' duty. During privilege leave, the officer retains a lien on his appointment, and receives the salary which he would have received if on duty. An interval of not less than six months must elapse between two periods of absence on privilege leave.

Privilege leave may be prefixed to furlough, special leave, or extraordinary leave without allowances. The whole period of leave thus taken in combination is known as combined leave. Combined leave may not be granted for a period of less duration than six months, nor, except on medical certificate, may it be extended beyond two years.

7. Subsidiary leave in India for a minimum of 10 days, usually with half average salary, is granted to an officer proceeding on or returning from leave out of India, or on retirement, to enable him to reach the port of embarkation or to rejoin his appointment. It is admissible only at the end and not at the beginning of combined leave.

8. Short leave is also granted to enable officers to appear at examinations, etc.

9. Extraordinary leave without allowances may be granted in case of necessity, and, except in certain specified cases, only when no other kind of leave is by rule admissible. It may be granted in continuation of other leave.

General Rules.

10. Leave of absence can never be claimed as of right, and is given or refused at the discretion of Government.

11. When leave allowances other than privilege leave pay are paid at the Home Treasury or in a Colony where the standard of currency is gold, rupees are converted into sterling at the rate of exchange fixed for the time being for the adjustment of financial transactions between the Imperial and Indian Treasuries, unless any other rate has been exceptionally authorised. But for the present the rate of conversion is subject to a minimum of 1*s*. 6*d*. to the Rupee. Privilege Leave pay when issued from the Home Treasury (this is only admissible when privilege leave is combined with other leave) is converted at 1*s*. 4*d*. to the rupee.

APPENDIX VI.

(*See note under Appendix V.*)

PENSIONS AND PROVIDENT FUND.

1. An officer of the Indian Forest Service is eligible for a pension on voluntary retirement after completing 20 years' qualifying service or attaining the age of 55 years. If at an earlier date he is compelled to retire from the service through ill-health, not occasioned by irregular or intemperate habits, he becomes eligible for an invalid pension or a gratuity according to the length of his service.

The amount of pension or gratuity is regulated as follows :—

After a service of less than 10 years, an invalid gratuity not exceeding one month's emoluments for each completed year of service.

After a service of not less than 10 years an invalid pension not exceeding the following amounts :—

Years of Completed Service.	Maximum Limit of pension.
10	Rs. 1,000 a year.
11	1,400 „
12	1,800 „
13	2,200 „
14	2,600 „
15, 16, 17, 18, 19	3,000 „

After a service of not less than 20 years, a retiring pension not exceeding the following amounts :—

Years of Completed Service.	Scale of Pension. Sixtieths of Average Emoluments.	Maximum Limit of Pension.
20 to 24	30	Rs. 4,000 a year.
25 and above	30	5,000 „

Officers who have shown special energy and efficiency during an effective service of three years as Inspector-General of Forests or Conservator may, at the discretion of the Government of India, be allowed an additional pension of Rs. 1,000 a year, subject to the condition that the officer must not retire voluntarily before the completion of a total qualifying service of 28 years.

Subject to certain prescribed conditions, rupee pensions are now issued to pensioners residing in countries where the Indian rupee is not legal tender at the rate of exchange of 1*s*. 9*d*. the rupee.

2. A General Provident Fund has also been established on the following basis :—

(*a*) The contribution is compulsory up to 6¼ per cent. on salaries, with voluntary contributions of not more than a further 9⅜ per cent. Subscriptions on leave of any kind are optional.

(*b*) Compound interest on such payments is annually credited by Government to each officer subscribing, the rate being at present 4 per cent. per annum.

(*c*) The sum which thus accumulates to the credit of an officer is his absolute property, subject to the rules of the Fund, and is handed over to him, unconditionally, on quitting the service; or, in the event of his death before retirement, to his legal representatives or such other person or persons as, under and subject to the rules of the Fund for the time being in force, may be entitled thereto

(*d*) Other forms of life insurance will, however, if they fulfil certain conditions, be accepted in lieu of the contributions in (*a*).

APPENDIX VII.

GENERAL PHYSICAL REQUIREMENTS.

[*Note.*—These Regulations are published for the convenience of candidates and in order to enable them to ascertain the probability of their coming up to the required physical standard. But it must be clearly understood that the Secretary of State reserves to himself an absolute discretion to reject as unfit any candidate whom he may consider, after hearing the opinion of his medical advisers, to be physically disqualified for the public service ; and that his discretion is in no respect limited by these Regulations.]

1. A candidate must be in good mental and bodily health and free from any physical defect likely to interfere with efficient performance of duty.

2. In the examination of candidates the Medical Board will apply the following table of correlation of age, height, and chest girth :—

Age.	Height without Shoes.	CHEST.	
		Girth when expanded.	Range of Expansion.
	Inches.	Inches.	Inches.
19 to 20	62½ and under 65 . .	35	2
	65 „ 68 . . .	35	2
	68 „ 70 . . .	35½	2
	70 „ 72 . . .	36	2
	72 and upwards . . .	36½	2½
21 and upwards	62½ and under 65 . . .	35	2
	65 „ 68 . . .	35½	2
	68 „ 70 . . .	36	2
	70 „ 72 . . .	36½	2½
	72 and upwards . . .	37	2½

3. *Measurement of Height.*—The candidate will be placed against the standard with his feet together, and the weight thrown on the heels, and not on the toes or outside of the feet. He will stand erect without rigidity, and with the heels, calves, buttocks, and shoulders touching the standard; the chin will be depressed to bring the vertex of the head level under the horizontal bar, and the height will be noted in parts of an inch to eighths. No fixed limit of height is imposed.

4. *Measurement of Chest.*—The candidate will be made to stand erect with his feet together, and to raise his hands above his head. The tape will be carefully adjusted round the chest, the posterior upper edge touching the inferior angles of the shoulder blades, and its anterior lower edge the upper part of the nipples. The arms will then be lowered to hang loosely by the side, and rare will be taken that the shoulders are not thrown upwards or backwards so as to displace the tape. The candidate will then be directed to empty his chest of air as much as possible. This is best done by continuous whistling with the lips as long as sound can be produced. The tape is carefully gathered in during the process, and when the minimum measurement is reached it is recorded. The candidate will then be directed to inflate his chest to its utmost capacity. This maximum measurement will likewise be noted. The girth with the chest fully expanded and the range of expansion between the minimum and the maximum will then be recorded.

5. The hearing must be good.

6. The speech without impediment.

7. The teeth in good order, *i.e.*, decayed or broken teeth must be properly stopped or crowned, and deficient teeth replaced by artificial teeth where necessary for effective mastication.

8. The chest must be well formed, the lungs and heart sound.

9. Rupture, hydrocele, varicocele, varicose veins in a severe degree, or other condition likely to cause inefficiency will disqualify a candidate, unless such condition is cured by operation.

10. The limbs, feet, and toes must be well formed and developed, with free and perfect motion of all the joints.

11. A candidate must have no congenital malformation or defect likely to interfere with efficiency.

12. A candidate must not be the subject of chronic skin disease.

13. Evidence of previous acute or chronic disease pointing to an impaired constitution will disqualify.

14. Candidates may, if they wish it, undergo a preliminary examination as to their physical fitness by the Medical Board, which meets at the India Office every Tuesday, under the following conditions :—

(*a*) Applications must be addressed to the Under Secretary of State, India Office, Whitehall, London, accompanied by a fee of two guineas.

(*b*) Candidates must pay their travelling expenses.

(*c*) It must be understood that the opinion of the Medical Board, which will be communicated by the Board to the candidate at the end of the examination, is solely for the candidate's own information and is not an official finding. The Board, if they consider a candidate unfit, will exercise their discretion as to informing him of the particular grounds on which their opinion is based. No further information can in any case be given as to the Medical Board's opinion which will be confined solely to the physical fitness of the candidate; and any

question as to the eligibility of the candidate, if found physically fit, to be admitted to the particular Indian service which he desires to enter, should be addressed in writing to the Under Secretary of State.

(*d*) Candidates considered to be unfit by the Medical Board at this preliminary examination are not bound to accept its opinion, but may, *at their own risk*, continue their studies, with the knowledge that they will have to submit themselves for a final medical examination by the Medical Board prior to their appointment.

(*e*) As the preliminary examination by the Medical Board is held solely for the candidate's information, a candidate who is informed after such an examination that he is physically fit will have on that account no claim to be accepted as physically fit when he presents himself for the final medical examination, upon which alone his acceptance or rejection will depend. Candidates may be considered fit for the Service at the preliminary examination, but may be found at the final examination, to be unfit, either, on account of some physical defect which did not exist or passed undetected at the preliminary examination, or for other reasons.

REGULATIONS AS TO THE STANDARD OF VISION FOR THE INDIAN FOREST SERVICE.

1. If myopia in one or both eyes exists, a candidate may be passed, provided the ametropia does not exceed 2·5 D, and if with correcting glasses, not exceeding 2·5 D, the acuteness of vision in one eye equals $\frac{6}{9}$ and in the other $\frac{6}{6}$, there being normal range of accommodation with the glasses.

2. Myopic astigmatism does not disqualify a candidate for service, provided the lens or the combined spherical and cylindrical lenses required to correct the error of refraction do not exceed—2·5 D; the acuteness of vision in one eye, when corrected, being equal to $\frac{6}{6}$, and in the other eye $\frac{6}{9}$, together with normal range of accommodation with the correcting glasses, there being no evidence of progressive disease in the choroid or retina.

3. A candidate having total hypermetropia not exceeding 4 D is not disqualified, provided the sight in one eye (when under the influence of atropine) equals $\frac{6}{9}$, and in the other eye equals $\frac{6}{6}$ with + 4 D or any lower power.

4. Hypermetropic astigmatism does not disqualify a candidate for the service provided the lens or combined lenses required to cover the error of refraction do not exceed 4 D, and that the sight of one eye equals $\frac{6}{9}$ and of the other $\frac{6}{6}$, with or without such lens or lenses.

5. A candidate having a defect of vision arising from nebula of the cornea is disqualified if the sight of one eye be less than $\frac{6}{12}$. In such a case the better eye must be emmetropic. Defects of vision arising from pathological or other changes in the deeper structures of either eye, which are not referred to in the above rules, may exclude a candidate for admission into the service.

6. Squint, or any morbid condition, subject to the risk of aggravation or recurrence, in either eye, may cause the rejection of a candidate. The existence of imperfection of colour sense will be noted on the candidate's papers.

To
1. The Secretary to the Government of Madras, Revenue Department.
2. „ Chief Secretary to the Government of Bombay, Revenue Department.
3. „ Secretary to the Government of Bengal, Revenue Department.
4. „ Chief Secretary to the Government of the United Provinces.
5. „ Chief Secretary to the Government of the Punjab.
6. „ Revenue Secretary to the Government of Burma.
7. „ Secretary to the Government of Bihar and Orissa, Revenue Department.
8. „ Honourable the Chief Commissioner of Assam.
9. „ Honourable the Chief Commissioner of the Central Provinces.
10. „ Chief Commissioner of Coorg.
11. „ Chief Commissioner of Ajmer.
12. „ Honourable the Agent to the Governor-General and Chief Commissioner in Baluchistan.
13. „ Honourable the Chief Commissioner and Agent to the Governor-General in the North-West Frontier Province.
14. „ Superintendent of Port Blair.
15. „ Chief Commissioner of Delhi.

Ordered that a copy of the foregoing regulations be forwarded, for information, to the Local Governments and Administrations noted in the margin, the Inspector General of Forests, and the Comptroller, India Treasuries. Also that the regulations be published in the supplement to the *Gazette of India*.

R. A. MANT,
Secretary to the Government of India.

For Office use only.
No.
Ackd.

INDIAN FOREST SERVICE.

FORM TO BE FILLED UP BY CANDIDATES FOR APPOINTMENT AS PROBATIONER, 1917.

No person will be considered as a Candidate from whom the Secretary, Revenue Department, India Office, Whitehall, London, S.W., shall not have received, on or before Monday the **2nd July 1917** *at latest, an application on this form.*

If Candidates who fill up and return the Application Form do not receive an acknowledgment of it within four complete days, they should communicate with the Secretary, Revenue Department.

INDIA OFFICE,
October 1916.

1	Name in full.
2	Address. (*Any alteration to be notified to the Secretary, Revenue Department, India Office, Whitehall, London, S.W.*)
3	Date and place of Birth. (*In the event of the Candidate's selection, he will be required to produce a Birth Certificate or other satisfactory evidence of age.*)
4	Profession or occupation, and nationality, of Father.

5	The names of any near relatives who have been, or are now, in the service of the Indian Government, and the appointments at present, or immediately before retirement or decease, held by them.
6	All Institutions where educated, with dates, distinguishing whether or not the Candidate was in residence at such Institutions. *From* *to* *at* *From* *to* *at* *From* *to* *at* *From* *to* *at*
7	Whether trained at the public expense in any Training College in England and Wales.

8	The Candidate should insert here full information with regard to his qualifications, under paragraph 5 of the Regulations.
9	Whether married or single (*see* paragraph 4 of Regulations).
10	Names and Addresses of three persons (of whom at least one should be connected with the Institution at which the Candidate has last studied) who will testify, if applied to, as to conduct and character during the last four years. (*References will not be accepted from persons who are related to or have no personal knowledge of the Candidate.*)

11	Whether the Candidate has previously applied, either in England or in India, for an appointment under the Government of India.

Signature of Candidate ____________________

Date ____________________

FROM THE "GAZETTE OF INDIA" EXTRAORDINARY, DELHI, MONDAY, JANUARY 8, 1917.

GOVERNMENT OF INDIA.

FOREIGN AND POLITICAL DEPARTMENT.

ORDER OF THE STAR OF INDIA.

NOTIFICATION.

Delhi, the 8th January 1917.

ADDENDUM.—In the notification of the Government of India in the Foreign and Political Department, dated the 1st January 1917, making certain promotions in, and appointments to, the Most Exalted Order of the Star of India, *insert* the following before the words *"To be Companions"* :—

To be Knights Commanders.

Major-General (temporary Lieutenant-General) George Macaulay Kirkpatrick, C.B., Chief of the General Staff.

Major-General Robert Charles Ochiltree Stuart, C.S.I., Director-General of Ordnance in India.

By Order of the Grand Master,

J. B. WOOD,

Secretary to the Most Exalted Order of the Star of India.

GOVERNMENT OF INDIA.

DEPARTMENT OF COMMERCE AND INDUSTRY.

NOTIFICATION.

Delhi, the 8th January 1917.

No. 50-C.W.D.—In exercise of the powers conferred by section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), the Governor-General in Council is pleased to direct that the following amendments shall be made in the schedule appended to this Department notification No. 7133-W.-II, dated the 12th August 1916, as subsequently amended, *viz.* :—

Delete item 43 "Lacs of all kinds, including shellac, gum lac, seed lac, stick lac, but not lac dye."

Insert the following entry after item 29 (*a*) :—

Article.	Destinations.	Exceptions and Exemptions.
29 (*b*) Lacs of all kinds, including shellac, gum lac, seed lac, stick lac, but not lac dye.	All destinations.	

H. F. HOWARD,

Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA" EXTRAORDINARY, DELHI, SATURDAY, JANUARY 13, 1917.

GOVERNMENT OF INDIA.

FINANCE DEPARTMENT.

NOTIFICATION.

ACCOUNTS AND FINANCE.

MISCELLANEOUS.

Delhi, the 13th January 1917.

No. 74-*F.*—The following notice of the terms of issue of the new British War Loan is published for general information :—

ISSUE OF £5 PER CENT. WAR LOAN, 1929–1947, IN STOCK OR BONDS.

Interest payable 1st June and 1st December.

First dividend as follows :—

Payable 1st June 1917 : on fully paid allotments £1 8*s.* 9*d.* per cent., and instalment allotments £0 11*s.* 10*d.* per cent.

PRICE OF ISSUE £95 PER CENT.

Payable as follows :—

1. For fully paid allotments on application £95 per cent.
2. For instalment allotments :—

	£
On application	5 per cent.
On Friday, the 2nd March 1917	15 "
On Friday, the 23rd March 1917	15 "
On Wednesday, the 18th April 1917	20 "
On Wednesday, the 9th May 1917	20 "
On Wednesday, the 30th May 1917	20 "
Total ...	95 "

ISSUE OF £4 PER CENT. WAR LOAN, 1929—1942 ("INCOME TAX COMPOUNDED") STOCK OR BONDS.

Interest payable 15th April and 15th October.

First dividend as follows :—

Payable 15th April 1917 : on fully paid allotments £0 12*s.* 8*d.* per cent.

The first dividend on instalment allotments will be the full half-year's interest payable 15th October 1917.

PRICE OF ISSUE £100 PER CENT.

Payable as follows :—

1. For fully paid allotments on application £100 per cent.
2. For instalment allotments :—

	£
On application	5 per cent.
On Friday, the 2nd March 1917...	15 "

		£	
On Friday, the 23rd March 1917	...	... 20	per cent.
On Wednesday, the 18th April 1917	...	... 20	"
On Wednesday, the 9th May 1917	...	... 20	"
On Wednesday, the 30th May 1917	...	... 20	"
	Total	...100	"

The Stocks are investments authorized by the Trustee Act, 1893, and Trustees may invest therein notwithstanding that the price may at the time of investment exceed the redemption value of £100 per cent.

The Governor and Company of the Bank of England are authorized to receive applications for the above loans which will take the form of Stock or Bonds to bearer at the option of subscribers. Stock may be inscribed as transferable in the stock transfer books or may be registered as transferable by deed.

Applications which may be for either loan must be for sums which are multiples of £50 and may be for either (1) "Fully paid Allotments" or (2) "Instalment Allotments."

They will be received at the Bank of England Loans Office, 5 and 6, Lombard Street, London, E.C., and may be forwarded either direct or through the medium of any banker or stockbroker in the United Kingdom.

British Government Treasury Bills will be accepted under discount at 5 per cent. per annum and War Expenditure Certificates will be accepted under discount at 5½ per cent. per annum, in both cases as from the 16th February 1917, in lieu of cash in payment for "Fully paid Allotments," provided that the entire proceeds of the Bills and Certificates are so applied.

If not previously redeemed the loans will be repaid at par as follows :—

£5 per cent. War Loan 1929—1947 on the 1st June 1947.

£4 per cent. War Loan 1929—1942 on the 15th October 1942.

But His Majesty's Government reserve to themselves the right to redeem the loans or either of them at par at any time on or after the undermentioned dates on giving three calendar months' notice in the *London Gazette*.

£5 per cent. War Loan 1929—1947 at any time on or after the 1st June 1929.

£4 per cent. War Loan 1929—1942 at any time on or after the 15th October 1929.

Both Capital and Interest will be a charge on the Consolidated Fund of the United Kingdom.

As soon as the necessary statutory authority has been obtained, arrangements will be made for the acceptance by the Commissioners of Inland Revenue of Stock and Bonds of these loans at their respective issue prices, with due allowance for any unpaid interest accrued thereon, in satisfaction of amounts due on account of death duties, provided such Stock and Bonds have formed part of the estate of the deceased for a period of not less than six months immediately preceding the date of death.

For the purpose of providing against depreciation in the market prices of the loans the Treasury undertake to set aside monthly a sum equal to one-eighth of 1 per cent. of the amount of each loan to form a fund to be used for purchasing Stock or Bonds of either loan for cancellation whenever the market price falls below the issue price. Whenever the unexpended balance of such fund reaches £10,000,000 the monthly payments will for the time being be suspended but they will be resumed as soon as the unexpended balance falls below £10,000,000.

Dividends on Inscribed and Registered Stock of the £5 per cent. War Loan 1929—1947 will be paid without deduction of income-tax, but the income derived from such dividends will be assessable to income-tax in the hands of the recipients at the rates of tax appropriate to their respective incomes.

Dividends on the £4 per cent. loan will be exempt from liability to assessment to British income-tax other than super-tax. For the purposes of super-tax and in computing total income for the purposes of exemption, abatement, reduced rate of income-tax on earned or unearned income, etc., the income derived from such dividends will be treated as if the amount received represented the net income after reduction of income-tax at the full normal rate. There will, however, be no title to repayment of income-tax in respect of such untaxed dividends.

Stock and Bonds of these loans and the dividends payable frome time to time in respect thereon will be exempt from all British taxation present or future if it is shown in the manner directed by the Treasury that they are in the beneficial ownership of a person who is neither domiciled nor ordinarily resident in the United Kingdom of Great Britain and Ireland. Further the dividends payable from time to time in respect of Stock and Bonds of these loans will be exempt from British income-tax present or future if it is shown in the manner directed by the Treasury that the Stock or Bonds are in the beneficial ownership of a person who is not ordinarily resident in the United Kingdom of Great Britain and Ireland without regard to the question of domicile. Where a bond belongs to a holder entitled to exemption under these provisions the relative coupons will be paid without deduction for income-tax or other taxes if accompanied by a declaration of ownership in such form as may be required by the Treasury.

The books of the loans will be kept at the Bank of England and at the Bank of Ireland. Dividends on stock will be paid by warrant which will be sent by post. Dividends on bonds will be paid by coupons.

Stock will be convertible into bonds to bearer at any time by means of transfer and bonds to bearer will be exchangeable for stock without payment of any fee.

Powers of attorney for the transfer of inscribed stock and deeds for the transfer of registered stock will be free of stamp duty.

"Fully paid allotments" will be issued in one or other of the following forms as applicants may direct :—

1. "Certificate of inscription" of stock transferable in the stock transfer books.
2. Register certificate of stock transferable by deed.
3. Bond certificate(s) exchangeable in due course for bond(s) to bearer.

Instalment allotments will be issued in the form of "Allotment letters" which may either be retained until they are fully paid or may be exchanged for scrip certificates to bearer.

The instalments payable in respect of "instalment allotments" may be paid in full on or after the 2nd March 1917 under discount at the rate of 4 per cent. per annum. Where payment in full is made between two instalment dates discount will be calculated as from the instalment date next succeeding the date of such full payment. In case of default in the payment of any instalment by its proper date the deposit and any instalments previously paid will be liable to forfeiture. Arrangements have been made whereby holders of allotment letters will be able to make further payments without additional charge at offices of the principle banks throughout the United Kingdom.

Dividends due 15th April 1917 and 1st June 1917 in respect of allotment letters, bond certificates, and scrip certificates will be paid by coupon.

Allotment letters and scrip certificates if paid in full may be exchanged for stock on or after the following dates, *viz.*—

£5 per cent. War Loan 1929—1947 on or after the 2nd May 1917.

£4 per cent. War Loan 1929—1942 on or after the 13th March 1917.

Or they may be retained to be exchanged for bonds to bearer as soon as these can be prepared.

Stock will be transferable in any sums which are multiplies of a penny. Bonds to bearer will be issued in denominations of £50, £100, £200, £500, £1,000 and £5,000.

CONVERSION OF £4 10*s.* PER CENT. WAR LOAN 1925—1945, £5 PER CENT. EXCHEQUER BONDS DUE 5TH OCTOBER 1919 AND 1921, £5 PER CENT. EXCHEQUER BONDS DUE 1ST DECEMBER 1920, £6 PER CENT. EXCHEQUER BONDS DUE 16TH FEBRUARY 1920.

Holders of the above issues in fulfilment of the options granted in the several prospectuses relating thereto may convert their holdings in whole or in part as on the 17th February 1917 and receive in lieu thereof £5 per cent. War Loan 1929—1947 and (or) £4 per cent. War Loan 1929—1942 at the rate of £105 5*s.* 3*d.* £5 per cent. War Loan 1929—1947 for each £100 converted or £100-0-0 £4 per cent. War Loan 1929—1942 for each £100 converted.

Holders desiring to convert must give notice in the prescribed form to the Bank of England not later than the 16th February 1917, but the actual conversion in the Bank's books will not be completed until Monday, the 2nd July 1917. Between the 17th February 1917 and the 30th June 1917 inclusive holdings to be converted will be unchanged as regards amount and description except that holdings which are to be converted into £5 per cent. War Loan 1929—1947 will be designated "B" Stock and Bonds and those to be converted into £4 per cent. War Loan 1929—1942 will be designated "C" Stock and Bonds.

The first dividends on holdings to be converted will be as follows :—

On the 1st June 1917, £4 10s. per cent. War Loan 1925—1945 "B" £2 9s. 3d per cent.

On the 1st June 1917, £5 per cent. Exchequer Bonds 1919 and 1921 "B" £3 7s. 0d. per cent.

On the 1st June 1917, £5 per cent. Exchequer Bonds 1920 "B" £2 11s. 4d. per cent.

On the 1st June 1917, £6 per cent. Exchequer Bonds 1920 "B" £1 10s. 3d. per cent.

On the 15th April 1917, £4 10s. per cent. War Loan 1925—1945 "C" £1 11s. 8d. per cent.

On the 15th April 1917, £5 per cent. Exchequer Bonds 1919 and 1921 "C" £2 9s. 5d. per cent.

On the 15th April 1917, £5 per cent. Exchequer Bonds 1920 "C" £1 13s. 9d. per cent.

On the 15th April 1917, £6 per cent. Exchequer Bonds 1920 "C" £0 12s. 8d. per cent.

Note.—The above dividends represent interest accrued to the 16th February 1917 upon the old holdings to be converted together with interest from the 16th February 1917 upon the new holdings which will result fron such conversion. In the case of £5 per cent. Exchequer Bonds 1921 issued after the 5th October 1916 the dividends will be subject to a deduction in respect of the interval which elapsed between the 5th October 1916 and the issue of the Bonds.

Bearer bonds lodged for conversion will be exchanged for Bond Certificates for a corresponding holding of "B" or "C" Bonds to which will be attached a coupon for the first dividend payable thereon. These certificates will be exchangeable for holder of the new loans on and after the 2nd July 1917. Bonds lodged for conversion must be accompanied by all coupons due subsequent to the 16th February 1917.

N. B.—Applications for the conversion of stock inscribed or bonds registered in the books of the Bank of Ireland should be forwarded to the Bank of Ireland, Dublin.

Stock registered in the books of the General Post Office and bonds issued by the General Post Office will not be convertible at the Bank of England. They will be convertible at the Post Office under the arrangements set forth in the separate prospectus issued by His Majesty's Postmaster General.

Holdings of these issues do not carry any rights of conversion into any future issue that may be made by His Majesty's Government.

A commission of one-eighth per cent. will be allowed to bankers, stockbrokers and financial houses on allotments made in respect of cash applications for this issue bearing their stamp whether paid for in actual cash or by the discounting of Treasury Bills or War Expenditure Certificates, but no commission will be allowed in respect of applications for conversion.

Application forms for cash applications (1) for "Fully paid Allotments" (2) for "Instalment Allotments" may be obtained at the Bank of England and at the Bank of Ireland, at any bank of money order office in the United Kingdom or Messrs. Mullens, Marshal & Company, 13, George Street, Mansion House, E. C., and of the principal stock-brokers.

Application forms for conversion applications may be obtained—

1. For conversion of (*a*) holdings registered or inscribed in the books of the Bank of England, (*b*) bonds to bearer (at the Bank of England, London, E. C.).

2. For conversion of holdings registered or inscribed in the books of the Bank of Ireland (at the Bank of Ireland, Dublin).

Applicants for conversion application forms must state the description of holding which it is desired to convert.

The lists for both cash and conversion applications will be closed on Friday, the 16th February 1917.

BANK OF ENGLAND,
LONDON,
The 11th January 1917.

J. B. BRUNYATE
Secretary to the Government of India

FROM THE "GAZETTE OF INDIA," DELHI, SATURDAY, JANUARY 13, 1917.

HOME DEPARTMENT.

NOTIFICATION.

MEDICAL.

Delhi, the 12th January 1917.

No. 219-*C*.—The services of Assistant Surgeon Mahfuz Ullah are replaced at the disposal of the Government of the Punjab with effect from the date on which he is relieved of his duties at Delhi.

J. H. DUBOULAY,

Secretary to the Government of India.

DEPARTMENT OF EDUCATION.

NOTIFICATION.

ECCLESIASTICAL.

Delhi, the 5th January 1917.

No. 6.—The Department of Education notification No. 436-Ecclesiastical, dated the 30th November 1916, appointing the Reverend George A. Mackeggie to be a temporary chaplain on the Indian Ecclesiastical Establishment, Church of Scotland, is cancelled.

The Reverend G. R. M. Roche is appointed to be a temporary chaplain on the Indian Ecclesiastical Establishment, Church of Scotland. His services are placed at the disposal of the Government of the Punjab.

E. D. MACLAGAN,

Secretary to the Government of India.

FINANCE DEPARTMENT.

NOTIFICATION.

SEPARATE REVENUE.

STAMPS.

Delhi, the 12th January 1917.

No. 25-*F*.—In exercise of the powers conferred by the Indian Stamp Act, 1899 (II of 1899), the Governor-General in Council is pleased to direct that the following amendments shall be made in the Indian Stamp Rules, 1914, published with the Notification of the Government of India in the Finance Department, No. 1140-F., dated the 14th of August 1914, as subsequently amended, namely:—

(1) In rule 10 (*i*) after the words "the counterparts thereof," the words "other than instruments on which the duty is less than two annas" shall be inserted; and

(2) In rule 11 (1) for the words "specified in Appendix II or III," the words "specified in Rule 10" shall be substituted.

J. B. BRUNYATE,

Secretary to the Government of India.

BOARD OF EXAMINERS.

NOTICE.

Qualified Urdu Munshis.

THE following list of Munshis who are qualified to teach Urdu under India Army Order No. 162 of 1907 is published for the information of all those students of this language who are desirous of obtaining competent teachers :—

AMBALA.

M. Mohd. Miyan Khan ... ... Sadar Bazar, Ambala.

M. Mohd. Akbar Khan ... ... The Oriental Lodge, Ambala

M. Anand Sarup ... ... Sadar Bazar, Ambala Cantonment (winter only).

M. Mohd. Ishaq ... ... R. A. Munshi, B. C. Bazar, Ambala

FEROZEPORE.

M. Suraj Narain, B.A. ... ... Kabari Bazar, Ferozepore.

JHELUM.

M. Thakur Das Pahwa ... ... Officers' Munshi, Jhelum.

JULLUNDUR.

M. Karam Chand ... ... C/o Jacki Mull & Sons, Suddar Bazar, Jullundur Cantonment.

KASAULI.

M. Anand Sarup ... ... Depôt Munshi, Kasauli (summer only).

LAHORE CANTONMENT.

M. Sayyad Aulad Ali, Gilani ... Miran Shah Lane, Taksali Gate, Lahore.

MURREE HILLS.

M. S. C. Bagchi ... ... Munshi, Lawrence Government European School, Ghoragali, P. O., Murree Hills.

RAWALPINDI.

M. Ghulam Muhiuddin ... ... R. A. Brigade Munshi, Rawalpindi.

M. Ghulam Rasul ... ... Sadar Bazar, Rawalpindi.

M. Kazi Abdul Haqq Khan ... C/o Kazi Najam-ud-din Khan, Officers' Munshi, Jhangi Street, Rawalpindi City.

M. Shaikh Amir Bakhsh, Gyani (Munshi Fazil). Officers' Munshi, Ahata Sultan, Rawalpindi City.

SIALKOT.

M. Ajab Shah Anand ... ... Officers' Munshi, Saddar Bazar, Sialkot.

N. B.—* * * * * * * * * *

Whenever any Munshi changes his address, he is requested to communicate his new address to the Board of Examiners.

O. F. JENKINS,

Secretary and Member, Board of Examiners.

DEPARTMENT OF EXPLOSIVES.

NOTIFICATION.

Calcutta, the 11th January 1917.

No. 75.—With reference to the following Notification publishing rules to regulate the manufacture, possession, sale, transport and importation of explosives, the following list of "Authorized Explosives" referred to in the rules mentioned against each Notification is published for general information:—

Rule 4 (*3*) of Notification No. 4013-33, dated the 6th June 1914, of the Government of India, Department of Commerce and Industry.

Rule 4 (*3*) of Notification No. 1183, dated the 11th November 1914, of the Chief Commissioner, Central Provinces, applicable to Berar.

Rule 4 (*3*) of Notification No. 14, dated the 23rd April 1915, of the Resident in Mysore applicable to the Civil and Military Stations of Bangalore and on the Railways in Mysore under British Jurisdiction.

Rule 4 (*3*) of Notification No. 67-J., dated the 28th August 1914, and Rule 4 (*3*) of Notification No. 34-J., dated the 20th April 1915, of the Resident at Hyderabad applicable to the Cantonments of Secunderabad and Aurangabad, the Hyderabad Residency Bazars and the Railway lands in the Hyderabad State.

Rule 3 (*3*) of Notification No. 99, dated the 19th July 1916, of the Government of Burma applicable to the Northern Shan States.

LIST OF AUTHORIZED EXPLOSIVES.

The following explosives are at present authorized for importation into British India, for general sale:—

CLASS 1.—GUNPOWDER.

The term "gunpowder" means gunpowder ordinarily so called.

GUNPOWDER.

CLASS 2.—NITRATE MIXTURE.

The term "nitrate mixture" means any preparation, other than gunpowder ordinarily so called, formed by the mechanical mixture of a nitrate with any form of carbon or with any carbonaceous substance not possessed of explosive properties, whether sulphur be or be not added to such preparation, and whether such preparation be or be not mechanically mixed with any other non-explosive sub tance.

EVERY BLASTING EXPLOSIVE IN THIS CLASS, IN WHICH NITRATE OF AMMONIUM, NITRATE OF SODIUM OR CHLORIDE OF SODIUM ARE USED AS INGREDIENTS, SHALL BE CONTAINED IN CARTRIDGE WRAPPERS OR CASES (OR IN FIVE-POUND INNER PACKAGES) MADE THOROUGHLY WATERPROOF WITH MELTED PARAFFIN OR OTHER SUITABLE WATERPROOFING MATERIAL.

AMMONAL. "B."

CHILWORTH SPECIAL POWDER.

CLASS 3.—NITRO-COMPOUND.

The term "nitro-compound" means any chemical compound possessed of explosive properties, or capable of combining with metals to form an explosive compound, which is produced by the chemical action of nitric acid (whether mixed or not with sulphuric acid) or of a nitrate mixed with sulphuric acid upon any carbonaceous substance, whether such compound is mechanically mixed with other substances or not.

The nitro-compound class has two divisions.

EVERY EXPLOSIVE IN THIS CLASS AND EVERY EXPLOSIVE INGREDIENT THEREOF SHALL BE SO THOROUGHLY PURIFIED AND OTHERWISE OF SUCH CHARACTER AS TO SATISFY A TEST KNOWN AS THE HEAT TEST, AND SPECIFIED IN THE RULE FOR TESTING EXPLOSIVES PUBLISHED WITH GOVERNMENT OF INDIA, DEPARTMENT OF COMMERCE AND INDUSTRY, NOTIFICATION No. 4013-33, DATED THE 6TH JUNE 1914, REFERRED TO ABOVE.

EVERY BLASTING EXPLOSIVE IN THIS CLASS, IN WHICH NITRATE OF AMMONIUM, NITRATE OF SODIUM OR CHLORIDE OF SODIUM ARE USED AS INGREDIENTS, SHALL BE CONTAINED IN CARTRIDGE WRAPPERS OR CASES (OR IN FIVE-POUND INNER PACKAGES) MADE THOROUGHLY WATERPROOF WITH MELTED PARAFFIN OR OTHER SUITABLE WATERPROOFING MATERIAL.

DIVISION 1.

Division 1 comprises the following explosives and any chemical compound or mechanically mixed preparation which consists either wholly or partly of nitro-glycerine or of some other liquid nitro-compound :—

Ardeer Gelignite.
Ballistite.
Blasting Gelatine.
Cambrite.
Carbonite.
Celtite.
Chilworth Smokeless Powder, No 2.
Cordite.
Cordite, M. D.
Dynamite.
Dynobel.
Farmer's Dynamite.
Gelatine Dynamite.
Gelignite.
Monobel, No. 1.
Phœnix Powder.
Rexite.
Samsonite.
Victor Powder or A. 1 Monobel.
Viking Powder No. 1 / Viking Powder No. 2 } or A. 2 Monobel.

PROVIDED THAT EVERY EXPLOSIVE IN THIS DIVISION SHALL BE OF SUCH CHARACTER AND CONSISTENCY AS NOT TO BE LIABLE TO LIQUEFACTION OR EXUDATION.

PROVIDED ALSO THAT AN EXPLOSIVE WHICH IS REQUIRED BY DEFINITION TO BE ISSUED IN WATER-PROOF INNER PACKAGES MAY BE EXEMPTED FROM SUCH REQUIREMENT BY SPECIAL AUTHORITY WHEN AND SO LONG AS THE CONDITIONS OF SUCH AUTHORITY ARE OBSERVED.

DIVISION 2.

Division 2 comprises the following explosive and any nitro-compound as before defined, which is not comprised in Division 1:—

Amberite, No. 2.
Chilworth Smokeless Powder.
Chilworth Smokeless Sporting Powder.
E. C. Sporting Powder.
Empire Powder.
Guncotton.
Ideal Powder or Nobel's Special Powder.
Imperial Schultze Gunpowder.
Negro Powder, No. 2.
Neonite.
Nobel's Special Powder or Ideal Powder.
N. S. Smokeless.
Picric Acid.
Picric Powder.
Primrose Smokeless.
Rendite.
Roburite.
Ruby Powder.
Schultze Cube Powder.
Schultze Gunpowder.
Smokeless Diamond.
Tonite or Cotton Powder.

CLASS 4.—CHLORATE MIXTURE.

The term "chlorate-mixture" means any explosive containing a chlorate.

The chlorate-mixture class has two divisions.

EVERY EXPLOSIVE IN THIS CLASS, AND EVERY EXPLOSIVE INGREDIENT THEREOF, SHALL BE SO THOROUGHLY PURIFIED AND OTHERWISE OF SUCH A CHARACTER AS TO SATISFY A TEST KNOWN AS THE HEAT TEST, AND SPECIFIED IN THE RULE FOR TESTING EXPLOSIVES, PUBLISHED WITH GOVERNMENT OF INDIA, DEPARTMENT OF COMMERCE AND INDUSTRY NOTIFICATION NO. 4013-33, DATED THE 6TH JUNE 1914, REFERRED TO ABOVE.

EVERY BLASTING EXPLOSIVE IN THIS CLASS, IN WHICH NITRATE OF AMMONIUM, NITRATE OF SODIUM OR CHLORIDE OF SODIUM ARE USED AS INGREDIENTS, SHALL BE CONTAINED IN CARTRIDGE WRAPPERS OR CASES (OR IN FIVE-POUND INNER PACKAGES) MADE THOROUGHLY WATERPROOF WITH MELTED PARAFFIN OR OTHER SUITABLE WATERPROOFING MATERIAL.

DIVISION 1.

Division 1 comprises any chlorate preparation which consists partly of nitro-glycerine or of some other liquid nitro-compound.

Nil.

PROVIDED THAT EVERY EXPLOSIVE IN THIS DIVISION SHALL BE OF SUCH CHARACTER AND CONSISTENCY AS NOT TO BE LIABLE TO LIQUEFACTION OR EXUDATION.

DIVISION 2.

Division 2 comprises any chlorate mixture as hereinbefore defined, which is not comprised in Division 1.

Nil.

CLASS 5.—FULMINATE.

The term "fulminate" means any chemical compound or mechanical mixture, whether included in the foregoing classes or not, which, from its great susceptibility to detonation, is suitable for employment in percussion caps or any other appliances for developing detonation, or which from its extreme sensibility to explosion, and from its great instability (that is to say, readiness to undergo decomposition from very slight exciting causes) is especially dangerous.

This class consists of two divisions.

DIVISION 1.

Division 1 comprises such compounds as the fulminates of silver and of mercury, and preparations of those substances, such as are used in percussion caps; and any preparation consisting of a mixture of a chlorate with phosphorus or certain descriptions of compounds of phosphorus, with or without the addition of carbonaceous matter, and any preparation consisting of a mixture of a chlorate with sulphur, or with a sulphuret, with or without carbonaceous matter.

Nil.

DIVISION 2.

Division 2 comprises such substances as the chloride and iodide of nitrogen, fulminating gold and silver, diazobenzol, and the nitrate of diazobenzol.

Nil.

CLASS 6.—AMMUNITION.

The term "ammunition" means any explosive of any of the foregoing classes when the same is enclosed in any case or contrivance, or is otherwise adapted or prepared so as to form a cartridge or charge, for small-arms, cannon or any other weapon, or for blasting, or to form any safety or other fuze for blasting or for shells, or to form any tube for firing explosives or to form a percussion cap, detonator, fog-signal, shell, torpedo, war-rocket, or any other contrivance other than a firework.

*The terms "percussion cap" does not include a detonator.**

The term "detonator" means a capsule or case which is of such strength and construction and contains, fulminate in such quantity, that the explosion of one capsule or case would communicate the explosion to other like capsules or cases.

The term "safety fuze" means a fuze for blasting which burns and does not explode, and which does not contain its own means of ignition, and which is of such strength and construction and contains an explosive in such quantity that the burning of such fuze will not communicate laterally with other like fuzes.

The ammunition class has three divisions.

DIVISION 1.

Nobel's Safety Electric Time Fuze.	Safety Cartridges.
Percussion Caps.	Safety Fuzes for Blasting.
Railway Fog Signals.	Safety Electric Fuzes.

DIVISION 2.

Division 2 comprises any ammunition, as hereinbefore defined, which does not *contain its own means of ignition, and is not included in Division 1.*

Cartridges for Cannon, Shells, Mines, Blasting or other like purposes.

Cartridges for Small Arms which are not Safety Cartridges.

Cordeau Bickford.

Electric Fuzes.

*In consequence of the results of experiments carried out, it has been decided that a percussion cap can only be properly classed as such if it contains less then 0·6 grain of a composition of the 1st Division of the 5th (Fulminate) Class of which not more than 25 per cent. consists of fulminate of mercury, or less than 0·5 grain of any other explosive of the 1st Division of the 5th (Fulminate) Class; and it has been further decided that percussion caps shall not be classed as such when they contain anvils or have their composition unprotected by tin foil or other suitable substance, as under those circumstances they are liable to explode *en masse*.

Filled Shells not containing their own means of ignition and closed by a substantial metal plug.

Fuze lighters.
Fuzes for Shells.
Instantaneous Fuze.
Port Fires.
Tubes for firing Explosives.
Quick Match.
War Rockets.

DIVISION 3.

Division 3 comprises any ammunition as hereinbefore defined which contains *its own means of ignition, and is not included in Division 1.*

Cartridges for Small Arms which are not Safety Cartridges.

Detonators.
Electric Detonators.
Friction Tubes.
Fuzes for Shells.
Nobel's Electric Detonator Time Fuze.
Primers.
Quick firing Ammunition.
Tubes for firing Explosives.

CLASS 7.—FIREWORK.

The term "firework" comprises firework composition and manufactured fireworks.

DIVISION 1.—FIREWORK COMPOSITION.

The term "firework composition" means any chemical compound or mechanically mixed preparation of an explosive or inflammable nature, which is used for the purpose of making manufactured fireworks, and is not included in the former classes of explosives, and also any star and any coloured fire composition, subject to the proviso to the definition of manufactured fireworks.

Nil.

DIVISION 2.—MANUFACTURED FIREWORKS.

MANUFACTURED FIREWORKS, consisting of any explosive of the classes 1, 2, 3, 4 and 6, and any firework composition, when such explosive or composition is enclosed in any case or contrivance or is otherwise manufactured so as to form a squib, cracker, toy cap or amorce serpent, rocket (other than a war-rocket), maroon, lance, wheel, Chinese fire, Roman candle, or other article specially adapted for the production of pyrotechnic effects, or pyrotechnic signals, or sound signals.

Provided that a substantially constructed and hermetically closed metal case, containing not more than one pound of coloured fire composition of such a nature as not to be liable to spontaneous ignition shall be deemed to be a "manufactured firework" and not a "firework composition."

Manufactured Fireworks.
Aluminium or Magnesium Torches.
Amorces.
Chinese Crackers.
Electric Sparklers.
Magnesium or Aluminium Torches.
Pyrotechnic Matches.
Rockets.
Signal Lights.

C. A. MUSPRATT-WILLIAMS,
LIEUT.-COL., R. A.,
Chief Inspector of Explosives, India.

FROM THE "SUPPLEMENT TO THE GAZETTE OF INDIA," JANUARY 13, 1917.

No. 64-E. D.

GOVERNMENT OF INDIA.

DEPARTMENT OF COMMERCE AND INDUSTRY.

(EMIGRATION.)

RESOLUTION.

ARRANGEMENTS MADE TO FACILITATE THE ENTRY INTO THE UNION OF SOUTH AFRICA OF THE WIVES AND MINOR CHILDREN OF INDIANS RESIDING IN THAT COUNTRY.

Delhi, the 12th January 1917.

THE arrangements made to facilitate the entry into the Union of South Africa of the wives and minor children of Indians residing in that country were described in the Government of India's Resolution No. 8759-8774-24 of the 3rd September 1914. In the procedure there laid down, no provision was made for the case of Indians who had left the Union on a visit to India before the date of the above Resolution, and who were therefore unable to procure the required certificate from the Immigration Officers or Magistrates in the Union.

Provision has now been made for such cases, in consultation with the Government of the Union of South Africa, and the requisite procedure is described below.

2. The husband or father on a visit to this country, who desires to obtain a certificate of relationship to facilitate the admission into the Union of South Africa of his wife or children under the age of sixteen years, should appear personally before the principal local magistrate in India, *viz.*, the Chief Presidency Magistrate in a Presidency Town, the Political Officer in a Native State, or the District Magistrate elsewhere. The principal local magistrate in India will institute an enquiry, either personally or through an officer not below the rank of a Deputy Tahsildar, a sub-deputy Collector or a Mamlatdar according to the province concerned, and if the senior magistrate is satisfied as to the alleged relationship he will grant a certificate of relationship in the form prescribed in the Resolution above referred to in favour of the person (or persons) referred to in it. The certificate should be presented to the Immigration Officer at the port of entry.

3. The certificate will contain the identification marks of the husband or father, as well as of the wife and child, as the case may be, and will be limited in the case of children to those under the age of 16 years at the date of their arrival in the Union. In this connection it is of importance that not only the age of minor children should be certified but also the month of birth.

4. A written notice will be given to the applicant that the certificate is only a provisional one and does not in itself give either the applicant himself or the relation any claim to enter South Africa.

5. The Magistrate granting the certificate will inform the Principal Immigration Officer concerned of its issue. In the case of persons desiring to disembark at Lourenco Marques, the intimation should be addressed to the Principal Immigration Officer, Pretoria. When disembarkation will take place at Durban or Cape Town, the Principal Immigration Officer at the port indicated should be addressed.

ORDERED that the foregoing Resolution be forwarded to all Local Governments and Administrations, for information and guidance, and to the Foreign and Political Department, for communication to the Agents to the Governor-General and Political Officers in Native States.

ORDERED also that the Resolution be published in the *Supplement to the Gazette of India.*

H. F. HOWARD,

Secretary to the Government of India.

2001 PGG—823—19-1-17—SGPP Lahore.

Government Gazette,

PUNJAB AND ITS DEPENDENCIES.

Published by Authority.

LAHORE, FRIDAY, JANUARY 26, 1917.

PART II.

DEPARTMENT OF COMMERCE AND INDUSTRY.

NOTIFICATIONS.

Delhi, the 8th January 1917.

No. 50-C. W. D.—In exercise of the powers conferred by section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), the Governor General in Council is pleased to direct that the following amendments shall be made in the schedule appended to this Department Notification No. 7133-W.-II, dated the 12th August 1916, as subsequently amended, *viz.* :—

Delete item 43 " Lacs of all kinds, including shellac, gum lac, seed lac, stick lac, but not lac dye."

Insert the following entry after item 29 (*a*) :—

Article.	Destinations.	Exceptions and Exemptions.
29 (*b*) Lacs of all kinds, including shellac, gum lac, seed lac, stick lac, but not lac dye.	All destinations.	

The 13th January 1917.

No. 65-C. W. D.—In exercise of the powers conferred by section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), and in supersession of the Notification in this Department No. 8106-W.-II, dated the 2nd September 1916, as subsequently amended, the Governor-General in Council is pleased to prohibit the import and export of all goods, directly or indirectly, from and to Siam except such goods as are shipped by or consigned to the trading concerns in Siam named in the Schedule hereto attached.

Provided that nothing in this Notification shall be deemed to authorise the import or export of any article, the import or export of which is prohibited by or under any enactment.

SCHEDULE.

SIAM WHITE LIST.

His Majesty's Diplomatic, Consular, Military, and Naval Officers.
British Missionary Bodies and Missionary Bodies of Neutral and Allied Countries.
Abdoolally, Bangkok.
Abdulcaium K. Saherwala, Bangkok.
Adam, A. H. M. & Co.
Adamjee Allibhai Dorajiwalla, Bangkok.
Adamsen, Dr. (See Kak Dispensary).
Ah Lee Keh (Yah See), Lampong.
Alibhai Chinwala, Bangkok.
American Presbyterian Mission Press.
Angullia, A., and Sons, Bangkok.
Apothecaries' Hall.
Arracan Company Limited, Bangkok.
Asiatic Petroleum Company Limited.
Assumption Printing Press, Bangkok.
Baboojee, A. K., Bangkok.
Badman, H. A., & Co.
Bamrungnukulkij Printing Works (Luang Damrong), Bangkok.
Bangkok Dock Company Limited.
Bangkok Manufacturing Company, Limited.
Bangkok Times Press, Limited.
Bangkok United Club.
Bangnon Syndicate, Renong.
Banque de l'Indo-Chine.
Barrow, Brown, & Co.
Béranger, Malcolm (Maison Béranger).
Berli, A., & Co., Bangkok.
Bhandakayacara, Bangkok.
Bombay-Burma Trading Corporation, Limited, Bangkok.
Boon Long, Bangkok.
Boon Mee Dispensary, Bangkok.
Borgersen, H. B
Borneo Company, Limited.
British-American Tobacco Company, Limited.
British Club.
British Dispensary.
Buan Hoa Seng, Bangkok.
Buan Soon Lee & Co., Bangkok.
Budroodin, F. H., Bangkok.
Cartwright, B. O.
Chapman, W P.
Chartered Bank of India, China and Australia.
Chiengmai Missions Press, Bangkok.
Chinese Mercantile Dispensary, Bangkok.
Chino-Siam Daily News.
Chino-Siamese Trading Company.
Choo Kwang Lee, Bangkok.
Chotirmall, K. A. T., & Co.
Chung Chooe Guan Ah Fook, Bangkok.
Johansen, P. & Co., Bangkok.
City Dispensary, Bangkok.
Comptoir Francais de Siam, Bangkok.
Couper-Johnston, D., & Co.

Dastakeer & Co., Bangkok.
Dawoodbhai, N., & Co., Bangkok.
Deebook Dredging, Renong.
Diana, A., & Co., Bangkok.
Dickinson, John, & Co.
Diethelm & Co.
Dorajiwalla, A. A., Bangkok.
Dunlop, John M.
East Asiatic Company, Limited.
Eastern Smelting Company, Puket.
Edgar Brothers.
Educational Supply Association.
Esmailjee, A. T., Bangkok.
Excelsior Ice Factory.
Fook Loong & Co.
Fraser & Neave, Limited.
French Dispensary.
Gian Singh Nand Singh, Bangkok.
Gilitwalla, E. E., Bangkok.
Goh Vong Chua, Bangkok.
Goriawalla, A. H. A., Bangkok.
Goriawalla, F. A., Bangkok.
Government Medical Depôt, Bangkok.
Gritters, Mrs.
Groundwater, C. L. & Co.
Gulamhusan Abdoolkader (Gulam Husain Abdul Kader) (Kader, G. A.) Bangkok.
Habibar, Rehman, Bangkok.
Halim & Co., B. A.
Hansen, Dr. C. (Lotus Dispensary).
Harp Vour, Long & Co.
Harrison, Frank A., Puket and Pangnga.
Hock Churn & Co., Bangkok.
Hoh Leng Dispensary, Bangkok.
Hong Ching, Bangkok.
Hong Kong and Shanghai Banking Corporation.
Hoosain, A. G., Bangkok.
Hoosain, E. A., Bangkok.
Hotchand, Vichindas & Co., Bangkok.
Hussein, A. & Sons.
Ikezaki, K. & Co., Bangkok.
International Store.
Jewaji Raja & Sons, M. Moosbhoy, M. Moosbhoy Raja.
Joo Hoa Lee, Bangkok.
Kader, G. A. (Gulamhusan Abdoolkader).
Kaj Cotermall & Co., Bangkok.
Kasoojee, M. E., Bangkok.
Katib, E. M.
Katoo Dee Book, Renong.
Katz Brothers, Limited.
Kee, E. H., Bangkok.
Kempton and Co., Bangkok.
Keng Watt, Bangkok.
Kerr & Co.
Kia Lee, Bangkok.
Kiam Hoa Heng & Co., Bangkok.
Kiam Hoa Seng & Co., Bangkok.
King's College, Bangkok.
Kluzer, G. & Co., Bangkok.
Kwang (Kuang) Ngee Hoa & Co., Bangkok.
Ladhasingh Bhagwansingh, Bangkok.
Lakhwalla & Co., E. A., Bangkok.
Lakhwalla & Co., M. A., Bangkok.
Legations of Allied Powers.
Legations of Neutral Powers.
Leong Chin Heng, Bangkok.
Lecnowens, Louis T., Limited, Bangkok and Lampang.
Loh Kye Juay & Co., Bangkok.
Lotus Dispensary (Dr. Hansen).
Luang Brohma Yodkee, Mrs. (Pradist Sookonta), Bangkok.
Luang Damrong (Bamrungnukulkij Printing Works) Bangkok.
Luang Phipat Tana Korn, Bangkok.
Macbeth, J. J.
Maire, A. J., Bangkok.
Maison Béranger (Béranger, Malcolm).
Malaya Tin Corporation, Renong.
Malbary, H. A.
Mansoor Sahib, S. S., Bangkok.
Marican, M. T. S.
Marican, S. S
Maskati, A. T. E
Maung Hpo Min, Lampang.
Maw Jim, Bangkok.
Maw Kim, Bangkok.
Maw Sooi, Disp., Bangkok.
McFarland, G. B., Dr.
Meklong Railway Company.
Menam Motor-boat Company, Limited.
Meng Hong, Bangkok.
Michellis and Drimitrellis, Bangkok.
Ministries and Departments of the Royal Siamese Government.
Mitsui Bussan Kaisha Limited, Bangkok.
Mizokami, M., Bangkok.
Mogul, M. A.
Moh Tuan, Bangkok.
Mohammed Meah & Co., Bangkok.
Mohammed Ally Noorbhai, Bangkok.
Monod, C. E., & Co., Bangkok.
Moosbhoy, M., Bangkok.
Motiwalla, A. & F., & Co., Bangkok.
Motiwalla, E. J., & Co., Bangkok.
Motiwalla, F. A., Bangkok.
Musaji, M., & Co., Bangkok.
Nai Lert, Bangkok.
Nai Siu, Bangkok.
Nakhoda Osmanbhai Amirbhai & Co., Bangkok.
Nana, E. A., Bangkok.
Nestlé and Anglo-Swiss Condensed Milk Company.
Netherlands Trading Society.
Nguan Seng Soon, Bangkok.
Nooraddin Dawoodbhoi, Bangkok.
Oriental Bakery, Bangkok.
Oriental Store, Bangkok.
Oyama, K., & Co., Bangkok.
Paknam Railway Company.
Pappayanopoulos, C., Bangkok.
Pereira & Co., E. M.
Pharnitsuphaphon Printing Office, Bangkok.
Phasadu Usamayon, Bangkok.
Phya Sri Kridakara (Sri Kridakara, Phya), Bangkok.
Piroshaw, F. Mama, Bangkok.
Pisal Banniti, Bangkok.
Pollard, T. H.
Pradist Sookonta (Mrs. Luang Brohma Yodkee), Bangkok.
Puket Dispensary, Puket.
Raja (Jewaji Raja & Sons).
Ratanamala Company, Bangkok.
Ratrut Basin Tin Dredging Company, Renong.
Rochiram, J. R., Bangkok.
Rongpim Nangsu Pim Thai Mai, Bangkok.
Royal Bangkok Sports Club.
Royal Siamese State Railways.
Sae Thien & Co., Bangkok.

Salehbhai, A. R., & Co., Bangkok.
Sampson, John & Son.
Samsen Power Station, Bangkok.
Sarafally, G. A., Bangkok.
Saw Hood Beng, Seugora.
See Kak Dispensary (Dr Adamsen), Bangkok.
Salley, N. L. (Wat Debsirindr School), Bangkok.
Semprez & Co., Bangkok.
Seng Hong & Co., Bangkok.
Siah Leng, A., Bangkok.
Siah Leng Dispensary, Bangkok.
Siam Cement Company, Limited, Bangkok.
Siam Commercial Bank.
Siam Drug Store, Bangkok.
Siam Electricity Company, Limited.
Siam Forest Company, Limited.
Siam Free Press Company, Limited.
Siam Import Company, Limited.
Saim Industries Syndicate.
Siam Motor Works, Limited.
Siam Observer Press.
Siam Perfumery Store.
Siam Stamp Company.
Siamese Southern Railway.
Siamese Tin Syndicate.
Siamese Tobacco Company.
Siamwalla, D. H. A., Bangkok.
Siamwalla, F. A., Bangkok.
Sin Sin Ha, Bangkok.
Singer Sewing Machine.
Siribhand Store, Bangkok.
Smith Premier Typewriter Company.
Société Anonyme Belge.
Sophon Printing Office.
Spieer Bros., Bangkok.
Sri Kridikara, Phya (Phya Sri Kridikara), Bangkok.
Sriracha Company Limited, Bangkok.
Standard Oil Company.
Staro, A. Mme.
Steel Brothers & Co., Limited.
Stephens, Paul & Co.
Straits Trading Company, Puket.
Sutton, N., Bangkok.
Swanson, J. H.
Swee Ho, H., Bangkok.
Syme & Co.
Tachin Railway Company.
Tatner, F.
Tay, K. C., Dr., Bangkok.
Tayabally & Co., A. H., Bangkok.
Tayeb, & Co. Bangkok.
Thakur Singh Lahda Singh, Bangkok.
Thonakitch Raxa, Bangkok.
Tilleke & Gibbons, Bangkok.
Tilleke, R. E. G., Dr.
Tisseman, S., & Co.
Tongkah Compound, Puket.
Tongkah Harbour Tin Dredging Company, Puket.
Towfigue, M., Bangkok.
Tung Who & Co.
Undertakers Supply Stores, Bangkok.
United Engineers, Limited.
Vacuum Oil Company.
Viraj Chanthorn, Bangkok.
Walker, C. C., Dr., Bangkok.
Wasee, A. K. H., & Co.
Wasiamull Assomull & Co., Bangkok.
Whiteaway, Laidlaw, & Co., Limited.
Wing Yuen & Co., Bangkok.
Yah See (Ah Lee Keh), Lampong.
Yamaguchi, G., & Co., Bangkok.
Yong Lee Seng & Co., Bangkok.
Yong Mong Lee, Bangkok.
Yong Nguan, Bangkok.

No. 66-C. W. D.—In exercise of the powers conferred by section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), and in supersession of this Department Notification No. 9003-W.-II, dated the 23rd September 1916, as subsequently amended, the Governor General in Council is pleased to prohibit the import and export of all goods, directly or indirectly, from and to China except such goods as are shipped by or consigned to the trading concerns in China named in the Schedule hereto attached.

Provided that nothing in this Notification shall be taken to apply to the British Colony of Hongkong.

Provided also that nothing in this Notification shall be deemed to authorise the import or export of any article, the import or export of which is prohibited by or under any enactment.

SCHEDULE.

CHINA WHITE LIST.

His Majesty's Diplomatic, Consular, Military, and Naval Officers.
British Missionary Bodies, and Missionary Bodies of Neutral and Allied Countries.
Aaron, F.
Abdoolally, Ebrahim, & Co., Shanghai.
Abe, Yoko.
Abe & Co., Mukden.
Abraham, D. E. J.
Abraham, Katz & Co., Shanghai.
Adair, N.
Adair, T.
Ah Ho & Co., Amoy.
Ah Kow (Ah Kau), P., & Sons, Amoy.
Aird & Skinner, Drs., Hankow.
Akai Yoko, Tientsin.
Albert & Wuhlschleger, Canton.
Algar & Co., Limited.
Ali Hassanoff, Shanghai.
Alieff Ouskouli, Shanghai.
Allen, Edgar, & Co., Limited.
Allen & Hanburys Limited.
Alma Estates, Limited.
American Chinese Drug Store.
American Machinery and Export Company.
American Presbyterian Mission Press.
American Trading Company.
Amhurst Rubber Estates, Limited.
Amoy Electric Light and Power Co
Amoy Tinning Company.
Andersen, Meyer, & Co.
Anderson, A. L. & Co., Shanghai.

Anderson, J. O.
Anderson, Robert, & Co.
Andrew, J. H., & Co., Limited.
Andrews, von Fischerz & George.
Ang Hing & Co., Foochow.
Ang Hoon Cho, Dr., Swatow.
Anglo-Chinese Dispensary.
Anglo-Chinese Eastern Trading Company, Limited.
Anglo-Chinese Engineering Association, Peking.
Anglo-Chinese Indenting Company, Shanghai.
Anglo-Dutch Plantation, Limited.
Anglo-German Brewery, Shanghai.
Anglo-Java Estates.
Aquarius Company.
Arcade Amusement Company.
Ardath Tobacco Co., Limited.
Arnaud Coste & Dent, Shanghai.
Arnhold, H. E.
Arthur & Co., Limited.
Arts & Crafts, Limited.
Ashton & Co., Limited (Enticknap, P.).
Asiatic Petroleum Company, Limited.
Assomull, W., & Company.
Astor House Hotel Company, Shanghai.
Astor House Hotel, Limited, Tientsin.
At Chi, Shanghai.
Atkinson & Dallas, Limited.
Atlas Insurance Co., Limited, Shanghai.
Au Petit Louvre (Maison Parisienne).
Audinet, Lacroix & Co.
Audinet, Lacroix, Pasquier, et Cie.
Australian Dairy Farm.
Australian Produce Company.
Auto Palace Co., Shanghai
Awards Dispensary, Shanghai.
Ayer Tawah Company, Limited, Shanghai.
Azadian, J., Shanghai.
Babcock & Wilcox Limited.
Bacha, M. & Co., Shanghai
Bailey, H. G. C., Hankow.
Bakels & Co.
Balcan, Hermann, Dr., Chinkiang.
Baldwin, C. C.
Ban Lam Drug Stores, Amoy.
Banham, F. C.
Bank of Taiwan, Limited.
Banker & Co.
Banque belge pour l'Etranger.
Banque de l'Indo-Chine.
Banque industrielle de Chine.
Bansuiken, Shanghai.
Barkley Company.
Barlow & Co.
Barma, S. T.
Barrett, E. G.
Barry & Co., B. M.
Bathgate & Co.
Batu Anam Rubber Company.
Baudet & Compagnie, R., Canton.
Beck, I.
Beck, M. G.
Belgian Brick Factory, Tientsin.
Belgian Trading Company.
Bell, D. W.
Bell, G. E.
Bell, H. F. L.
Ben & Co.
Ben Albert & Co.
Benjamin & Potts.
Beque, Henri.
Bergmann, Edward.
Bezpaloff, F. P., Harbin.
Bianchi, C., Shanghai.
Bielfield, Alex., & Co.
Birchal, E. F.
Bissett, J. P. & Co.
Black, Alfred, Shanghai.
Black, J. F.
Blake, F. A., & Sons.
Blanche, Charles.
Bland, H. E., & Co.
Blix, Carl.
Block, E.
Blockhuys, V.
Bo Won, Canton.
Bomanjee & Co., Canton.
Bona, F.
Bookless, A., Ningpo.
Boolchund, W., Canton.
Bourgery, C.
Bow On Drug Company, Canton.
Bowern & Co. (Bowern & Hay).
Boyd & Co.
Boyer, Mazet & Co.
Boyes, Bassett, & Co., Shanghai.
Boylan, J. H., Shanghai.
Bracco, C. & Co.
Bradford Dyers' Association.
Bradley & Co., Limited.
Brand Brothers & Co.
Brand, H. S., & Co.
Brandt, A. L.
Brandt & Co.
Brandt & Rodgers.
Brangwyn & Hobson, Drs.
Brent, A. D.
Brewer & Co., Limited.
Bridges, H.
Bristol & Chinese Dispensary, Shanghai.
British-American Tobacco Company, Limited.
British and Chinese Corporation.
British Cigarette Company, Limited.
British Dominions General Insurance Company.
British Flower shops, Shanghai,
British and Foreign Bible Society.
British Insulated and Helsby Company Limited.
British Manufacturers' Agency (Wong Chuen Yung).
British Medical Imports Co. (F. J. Norbury & Son).
British Municipal Councils in China.
British Post Offices in China.
Brockett & Co.
Brockett, E., & Co.
Brook, E., & Co.
Brossay, René.
Browett, H.
Brunner, Mond, & Co., Limited.
Brush Electrical Engineering Company.
Bryant & Ryde.
Bukit Toh Alang Rubber Estates, Ltd.
Bulin & Co., Hankow.
Bulsara Bros., Tientsin.
Burin, Yoko.
Burkhardt, Amidani & Co.
Burkhardt, L. R
Burkill, A. R., & Sons.
Burroughs, Wellcome, & Co., Limited.

Burtenshaw & Co., Hankow.
Butler, A. (Cement Tile Works), Limited.
Butterfield & Swire.
Cabeldu, A., & Co.
Caissial.
Calavitis, G., & Co., Shanghai.
Caldbeck MacGregor & Co.
Calder, Marshall, & Co., Limited.
Calico Printers' Association, Limited.
Camark, E., & Co.
Camera Craft Company.
Campbell, Alex., & Co.
Canadian Government Trade Commissioner.
Canadian Methodist Mission Press.
Canadian Pacific Railway Company.
Canton Club.
Canton Insurance Company.
Cantorovitch, Is.
Carisio, C.
Carr, Ramsay, T., & Co.
Cary & Co., Canton.
Casa do Povo, Shanghai.
Castellano.
Cathay Trading Co., Shanghai.
Cathay Trust, The, Limited.
Catoire Veuve, A., et Fils.
Cattaneo (Catanneo), Peking.
Cattaneo, P., & Co., Peking.
Cawasjee Pallanjee, Shanghai.
Cement Tile Works Limited.
Central Agency Limited.
Central China Dispensary.
Central China Export & Import Company.
Central China Import Company.
Central China Post, Hankow.
Central China Printing Company, Hankow.
Central Garage Limited.
Central Insurance Co., Limited.
Central Hospital, Peking.
Central Stores Limited.
Central Trading Company.
Cercle sportif français, Shanghai.
Chai Shing & Co., Swatow.
Chandless, R. H. & Co.
Chang, J. D., Shanghai.
Chang Pei-Shu, Chefoo.
Chang Seng Yap Kee & Co., Swatow.
Chang, T. S.
Chao Chow Fu Di Dispensary, Swatow.
Chapeaux, A., Shanghai.
Charrey, H., Shanghai.
Charrey et Conversy.
Chartered Bank of India, Australia, and China.
Chauvin, Mme.
Cheap Jack, Shanghai.
Chee Hsin Cement Co., Tientsin.
Chefoo Hairnet Company.
Chefoo Hairnet Manufactory.
Chefoo Lace and Hairnet Company, Chefoo.
Chefoo Pharmacy, Chefoo.
Chellaram, D, Canton.
Chemor United Rubber Company, Limited.
Chempedak Rubber & Gambier Estate Company.
Chen Kee & Co., Hankow.
Cheng Hing Saw Mill Company, Foochow.
Cheng Rubber Estate.
Cheng Seng Disp., Swatow.
Chester, Cowen, & Co.
Cheung Hing Tai, Canton.
Cheung On, Canton.
Chi Hing Hairnet Co., Chefoo.
Chic Parisien.
Chieng Hing Saw Mill Company, Foochow.
Chin Ho Hsiang.
Chin Qua, Swatow.
Chin Tong Dispensary, Swatow.
China Agents Company.
China American Lumber Company.
China American Trading Company.
China Baptist Publication Soc., Canton.
China Commercial Co. (SS. Somekh).
China Commercial Steam Navigation Company.
China Engineering Company.
China Fire Insurance Company.
China Flour Mill Company, Limited.
China Import & Export Lumber Company, Limited.
China Inland Mission.
China & Japan Trading Company, Limited.
China Land & Building Company, Limited.
China Land & Finance Company, Limited.
China Merchants Pongee Association.
China Merchants Steam Navigation Company.
China Mining and Metal Co., Limited.
China Mutual Life Insurance Company, Limited.
China Mutual Steam Navigation Company.
China National Life Assurance.
China Navigation Company, Limited.
China Realty Company.
China Press.
China Publicity Company & Information Bureau, Shanghai.
China Silk Agency Company, Limited.
China Strawbraid Export Company.
China Sugar Refining Company.
China Times, Limited.
China Traders Insurance Company, Limited.
China Trading Company.
Chinia, J. C., & Co.
Chinese American Company.
Chinese & Foreign Dispensary, Amoy.
Chinese Optical Company.
Chinese Postal Supply Dept., Shanghai.
Chinese Railways (all).
Ching Chang Jen, Tientsin.
Ching Cheng Yung, Tientsin.
Ching Chong & Co., Shanghai.
Ching Chong Hung & Co., Chefoo.
Ching Fong, Shanghai.
Ching Ho Hsiang, Peking.
Ching Kee & Co.
Ching Kong, H., & Co., Chefoo.
Ching Siu Tong, Foochow.
Ching Tai & Co., Mukden.
Chinsin Chao (Peking Motor Company, Peking).
Chiris, A. (Coffiney & Charrie), Chungking.
Chistiakoff, J.
Chiyoya.
Chojudo & Co., Mukden.
Chotirmull, K. S., Canton.
Christian Literature Society, Shanghai.
Chuan Chang, Shanghai.
Chuan Kee & Co., Amoy.
Chujudo & Co., Newchwang.
Chuma & Co., Newchwang.
Chun Shing, Shanghai.
Chun Sing, Shanghai.
Chung Fah & Co., Chefoo.

Chung Hang Company Dispensary, Canton.
Chung Heva Book Company, Shanghai.
Chung Mei Drug Company, Canton.
Chung On & Co., Canton.
Chung Tung Lithographic Works.
Chung Woo, Swatow.
Chung Yue & Co., Tientsin.
Church Missionary Society.
Clark, D., & Co., Shanghai.
Coffiney & Charrie (A. Chiris), Chungki.
Coghlan, H. H.
Cohen, André.
Colacco Bros., Shanghai.
Collins & Co., Tientsin.
Combfort.
Commercial Museum, Tiehling.
Commercial Press, Limited.
Commercial Union Assurance Company.
Compagnie d'Eclairage et de Tramways de Tientsin.
Compagnie française des Tramways de l'Eclairage électrique et des Eaux de Shanghai.
Compagnie générale de Chemins de Fer et de Tramways en Chine.
Compagnie des Messageries Maritimes.
Comptoir Commercial Anversois.
Comptoir Mandchourien d'Exportation et Importation, Harbin.
Connell Brothers.
Consolidated Rubber Estates, Limited.
Continental Exports & Import Co., Shanghai.
Cook & Anderson.
Cook, Thomas, & Song.
Cornabé, Eckford, & Co.
Corsane, Anderson, & Co. (Hankow Ice Works).
Cosmopolitan Dock, Shanghai.
Cossanteli & Co.
Cotta, J. M.
Country Club, Shanghai.
Cox, W. Wakeford.
Cozzi, E. Hankow.
Crédit foncier d'Extrême-Orient.
Crofts & Co., George.
Cros, Paul.
Crossfield & Sons Limited.
Crystal Limited, Tientsin.
Culpeck, E. A.
Culty Dairy Co., Limited Shanghai.
Curtis Brothers, Chefoo.
Curtis Sons & Co.
Customs Club, Amoy.
Dah Daw, Hankow.
Dah Lung & Co., Shanghai.
Dah Sung & Co., Shanghai.
Dah Sung Cotton Mill, Shanghai.
Dai Nippon Brewery Company.
Daishin & Co., Shanghai.
Dallas Livery Stable Company.
Danese, E., Hankow.
D'Arc, G. L.
Dastoor, F. R., & Co.
David & Co.
David, S. J., & Co.
Davies & Brooke.
Davis, R. S., & Co.
Davis, W. Arthur.
Davis, W. Trenchard.
De Mao Heng & Co., Tientsin.
Deacon & Co., Canton.
Deane, T. P.
Debenham & Co.
Delbourge & Co., Shanghai.
Denegri, E. & Co.
Denegri, M.
Denham & Rose.
Denniston & Sullivan.
Dent, A., & Co.
Dent, Herbert, Canton.
Dhabhar, H. K., Canton.
Dialdas, M., Canton.
Dieden & Co.
Dittman, S., Shanghai.
Dixon, H. C., & Co.
Dodwell & Co., Limited.
Dombey & Son, Shanghai.
Dominion Express Company.
Donaldson, H. B., Peking.
Donnelly & Whyte.
Dos Remedios A. G., Shanghai.
Dossabhoy, S., & Co., Canton.
Dowdall, W. M.
Dowler, Forbes & Co.
Downs, N. L., Dr.
Drakeford & Co.
Dreyfus, Edmond & Bros.
Drummond & Holborow.
Duff, John L., & Co., Kiukiang and Kuling.
Duncan & Co.
Dunlop Rubber Company.
Dunn, Walter.
Dunne, T. E., Hankow.
Duplessis.
Dutch Colonial Trading Company.
Dutton, W., & Co.
Dyce & Co.
Dzing Nye Hsing, Hankow.
Eagle & Globe Steel Company, Ltd.
East Asiatic Company.
Eastern & Australian Steamship Company.
Eastern Engineering Works (James Turner), Tientsin.
Eastern Extension Telegraph Company.
Eastern Garage, Shanghai.
Eastern Trading Company.
Eastman & Co., Shanghai.
Echo de Chine, Shanghai.
Echo de Tien-tsin.
Edgar Brothers & Co.
Eishingo & Co., Mukden.
Ekman & Co.
Ekman Foreign Agencies.
Ellis & Hays, Shanghai.
Emens, W. S., & Co., Limited.
En Ching Low (Nun Cheng Lo), Tientsin
Enjudo & Co., Mukden.
Enterprise Tobacco Company, Limited.
Enticknap, P. (Ashton & Co., Limited).
Equitable, Life Assurance Society.
Erasmic Company.
Esser, L. C.
Essex & Suffolk Equitable Insurance Soc. Limited.
Establishments de Tongkou.
Evans, A. M. A.
Evans, D., Tientsin.
Evans, Edward, & Sons, Limited.
Evans, Pugh, & Co.
Eveleigh & Co.
Ewo Cotton Spinning & Weaving Company Limited.
Ewo Yuen Press Packing Company.
Excess Insurance Company, Limited.

Ezra, E. I. Shanghai.
Ezra, Edward, & Co., Shanghai.
Ezra & Co., Fred, Shanghai
Ezra, N. E. B., & Co.
Ezra, Y., & Co.
Fa Hsing, Tientsin.
Fairchild, F. A.
Far Eastern Geographical Establishment.
Farley, W. A.
Farmer, F. D., & Co., Newchwang.
Farmer, William, & Co., Canton.
Fearon, Daniel, & Co.
Federal Life Assurance Company of Canada.
Fengtien District Inspectorate of Salt Revenue.
Ferguson, J. C. G.
Ferretti, C., Peking.
Fielding, H. R.
Findlay, Richardson, & Co., Hankow.
Finocchiaro & Co., G., Shanghai.
Firth, W., & Sons.
Fobes & Co.
Focken, F. C., Shanghai.
Fohkien Mercantile Co., Foochow.
Foo Sing, Chafoo.
Foo Tai Company, Hankow.
Foochow Dock & Arsenal, Pagoda Anchorage.
Foochow Electric Co., Foochow.
Foochow Native Hospital.
Foochow Pharmacy.
Foochow Printing Press, Foochow.
Forbes & Co., William.
Foreign & China Disp., Shanghai.
Foster, McClellan, & Co.
Frankau, A., & Co., Limited.
Frazar & Co.
Frazer, E. W.
Fredericks, J. A, Shanghai.
French Bakery.
Frodsham, G. W. (Fu Chung Corporation), Tientsin.
Fu Seng, W. & Co., Foochow.
Fu Hsing Tai, Tien-tsin.
Fuchs, H., & Co. (Rint'ai Stores).
Fujita & Co., Mukden.
Fukien Drug Company.
Fukin & Co.
Fukul & Co., Shanghai.
Funder, W., & Co., Shanghai.
Fung Tang, Shanghai.
Furukawa & Co., Shanghai.
Gabhai, M. N., & Co.
Gadai, Yako.
Gaillard, J., Shanghai.
Gakuyodo Mori, Canton.
Gallusser & Co.
Gande, Price, & Co.
Garner, Quelch, & Co.
Gaston Williams & Wigmore Far Eastern Division Inc., Shanghai.
Gates, F.
Geddes & Co.
General Accident, Fire, & Life Assurance Company.
General Electric Company.
General Electric Company of China, Limited.
General Electric Company of New York.
Gérassime Touliatos.
Gerin, Drevard, & Co.
Gerolimatos, D., Yunnan Fu.
Getz Bros. & Co., Shanghai.
Gibb, Livingston, & Co.
Gibbons, J., & Co.
Gillard, G. M., & Co., Peking.
Gillespie & Co.
Gilman & Co.
Ging Chong Hung & Co.
Gittins & Co.
Glaxo Limited.
Glen Line Steamers.
Glaeser, F. A., Ltd. (Conrad Wm. Schmidt).
Goldenberl, H., & Co.
Goldsmith, Leopold A.
Gonda Shoten, Tieh Ling.
Gordes.
Gordon & Co.
Government Universities in China.
Goyet, Shanghai.
Grand Hôtel des Wagons-Lits, Peking
Grant, Archibald, Hankow.
Grayrigge, G., Shanghai.
Great China Dispensary.
Great Eastern Co., Ltd., Shanghai.
Great Eastern Dispensary.
Great Northern Telegraph Company.
Green, S., Shanghai.
Greer, H. & W., Limited.
Greig, M. W., & Co.
Grenard, Bettines & Co.
Griffith, T. E., Limited, Canton.
Griffiths' Buchery.
Grilk, G. J., Shanghai.
Grimes, A. C.
Grimshaw, R.
Grosjean & Co., Hankow.
Grundy, R.
Grundy, V., Shanghai.
Guarantee Trust Company of New York.
Gula Kalumpang Rubber Estates, Limited.
Gunn, Hugh, Moukden.
Hai Ho Conservancy Commission, Tientsin.
Hall & Holtz, Limited.
Han Yeh Ping Iron & Coal Company.
Handa Menko, Shanghai.
Hankow Club Ltd.
Hankow Dispensary, Limited.
Hankow Ice Works (Corsane, Anderson, & Co.)
Hankow International Hospital.
Hankow Light & Power Company.
Hankow Printing Office.
Hankow Race Club & Recreation Ground, Ltd.
Hankow Waterworks.
Hankow Wharf & Godown Company Ltd.
Hannibal, W. A., & Co., Canton.
Hansen, Wallace J., Canton.
Hanson, McNeill, Jones & Wright, Shanghai.
Hardoon, S. A.
Hardy, Walter.
Harper, Ralph, & Co.
Harvey's Billposting Agency.
Harvie, Cook, & Co.
Harvie, J. A.
Hatch, Carter, & Co.
Hattori, Yoko.
Hausheer, M. E,. Shanghai.
Haworth, R., & Co., Limited.
Hay William & Co.
Heath & Co., Limited.
Heath, P., & Co.
Heffer, F. C., & Co.
Heiman & Co.

Heisch, P. F.
Hemmerdinger Frères
Hemmings & Berkley, Hankow.
Handerson & Co.
Heng Chang Ter, Newchwang.
Heng Cheong & Co, Amoy.
Henningsen, H. F., Peking.
Héron, Charles, & Co.
Hetherington, J., & Sons.
Hewett, W., & Co.
Hill, H. G., Shanghai.
Hipwell, P.
Hirao & Co., Antung.
Hirsbrunner & Co., Tientsin.
His Majesty's Supreme Court for China.
Ho Chay Co., Amoy.
Ho En Seong, Nanking.
Hogg, E. Jenner, Shanghai.
Holgate, L. G.
Holland-China Trading Company.
Holliday, C., & Co.
Holt's Wharf, Shanghai.
Hong Kong Fire Insurance Company.
Hong Kong and Shanghai Banking Corporation.
Hong Sun, Shanghai.
Honig, Bertin.
Hongkew Book Store.
Honigsberg, H. S., & Co., Shanghai.
Hopkins, Dunn, & Co.
Horenstein, Tientsin.
Horrobin, S. L.
Horse Bazaar and Motor Company, Limited, Shanghai.
Hotchand Vishindas & Co., Shanghai.
Hôtel de France, Shanghai.
Hôtel de la Paix, Tientsin.
Hôtel de Pékin, Peking.
Houvenier-Mason, Scheidler, & Co.
Howarth, Richard, & Co.
Hsiao, C. N., Dr. (Union Disp.), Tientsin.
Hsin Chong Cycle Co.
Hsin Cong & Co., Shanghai.
Hsing Kee.
Hsing Tai, Shanghai.
Hsin-li & Co., Chungking.
Hsu, W. T. O. (Imperial Medical College).
Hua Eng Tai, Swatow.
Hua Mui Dispensary, Swatow.
Hubbard, E. W.
Huber, E., & Co., Shanghai.
Hueber, T., & Co., Shanghai.
Humphreys, W. G., & Co.
Hung Chong Ter, Newchwang.
Hung Tah Medicine Co., Shanghai.
Hunt, Newchwang.
Huntley - Palmer, Limited.
Hupei Government Cotton Mill, Hankow.
Hutchison, Herbert, & Co.
Hutchison, J. D.
Hwa De & Co., Chefoo.
Iah Leng Dispensary, Swatow.
Iah Siu Dispensary, Swatow.
Iak Sang Dispensary, Swatow.
Ilbert & Co., Ltd.
Imperial Hotel Limited, Tientsin.
Indo-China Steam Navigation Company.
Industrial Trading Co., Chefoo.
Indra Line of Steamers.
Innis & Riddle.
Inshallah Dairy Farm and Stock Company.
International Banking Corporation.
International Bicycle Company.
International Book and Stationery Store.
International Cotton Manufacturing Company Limited.
International Dispensary, Shanghai.
International Dock, Shanghai.
International Estate and Finance Company, Shanghai.
International Export Company, Nanking.
International Export Co., Limited, Hankow.
International Import and Export Co., Shanghai.
International Recreation Club Peking.
International Saving Society, Shanghai.
Isenman & Smith, Drs.
Italian-Chinese Import and Export Company, Hankow.
Italian Trading Co.
Ito, G., Shanghai.
Itoh, C., & Co., Shanghai.
Ivy Dairy, Shanghai.
Ivy & Robinson, Drs.
Jacks, William, & Co.
Jackson, Hanwell, Jackson & Neild, Drs.
Jackson, J. A., & Co.
Jai Tai Chang, Shanghai.
Jak Leng Dispensary, Swatow.
Jak Seng Dispensary Co., Swatow.
Jak Sui Dispensary, Swatow.
Japanese Red Cross Hospital, Mukden.
Japanese Posts and Telegraphs in Manchuria.
Jardine, Matheson & Co. Limited.
Java Consolidated Rubber and Coffee Estates, Limited.
Java Sea and Fire Insurance Company.
Jee, Pond, M., Dr.
Jeejeebhoy, D., & Co., Canton.
Jensen, G. S.
Jin Ann Dispensary, Swatow.
Jin Sin Tong, Amoy.
Joseph Bros., Shanghai.
Joseph, Ellis, Shanghai.
Joseph, J. H., Shanghai.
Joseph, R. M.
Jovansen, M., Miss, Tientsin.
Jun Chee, Tientsin.
Juvet Leo, Tientsin.
Kadoorie, E. S., Shanghai.
Kadoorie, R. E., Shanghai.
Kai See & Co., Amoy.
Kailan Mining Administration.
Kaitendo Company, Newchwang.
Kakiage, Yoko, Shanghai.
Kale, E.
Kalgan Dairy Farm.
Kameya (Kamaya), S., & Co., Antung.
Kamuuting (in Kedah) Rubber Plantation Co., Limited.
Kansaki & Co., Newchwang.
Kapayang Rubber Estate Company Limited.
Karamelahi, H. Z. H., & Co., Shanghai.
Karatzas Bros.
Karimbaksh, H. A. J.
Kashimura Company, Tientsin.
Kathe Lim, Mrs., Swatow.
Kato & Co.
Katz, A., & Co.
Kavarana, B. F., & Co., Canton.
Kavarana, M. H., & Sons, Canton.
Kavarana, S. F., Canton.
Kay, W., & Co.
Kaye, C. B., & Co.

Kelly & Walsh, Limited.
Kemp, Thomas, & Co.
Kempton.
Kent & Mounsey, Tientsin.
Kermani, R. S., Shanghai.
Keylock, Pratt, and Hobbs.
Keystone Tobacco Company, Limited.
Kew, Chadwick, Dr., Shanghai
Khuri, S. A.
Ki Heng Co., Swatow.
Kiangnan Dock and Engineering Works.
Kiangsu Chemical Works, Shanghai.
Kin Yamei, Tientsin.
King, H. Y., Dr.
King, Zunglieh, D.
Kingsley, T. L., & Co.
Klemantaski, Bates, & Co.
Knapp, W. B., & Co., Shanghai.
Ko Bros., Amoy.
Kochien Transport and Towboat Company, Limited.
Kodera & Co.
Konshyn, N. N., Limited, Shanghai.
Kowkee, J. L., & Co., Shanghai.
Kroewoek Java Plantations, Limited.
Ku, S. D., Chefoo.
Ku, Yuan & Co., Chefoo.
Kua, Seng, Watt, & Co., Amoy.
Kuang Sui Chiang Disp., Swatow.
Kukushkin, A. G., Harbin.
Kung Ho & Co., Tientsin.
Kung Yik Cotton Spinning and Weaving Company Limited.
Kwan, K. H., Dr., Tientsin.
Kwang Chi Shiang, Tientsin.
Kwang Tung Electric Supply Co., Ltd., Canton.
Kwong Chek Dispensary, Swatow.
Kwong Fat Yuen, Shanghai.
Kwong Shing, Swatow.
Kwong Wo Company, Canton.
La Belle Jardinière (E. A. Culpeck).
La Generale Soies, Canton.
Lafuente & Wootten, Shanghai.
Lalcacca & Co.
Lam Fong Drug Company, Amoy.
Land Investment Company, Limited.
Landau, A., Shanghai.
Lane, Crawford, & Co. Limited.
Langkat Company, Shanghai.
Lao Sen Kee, Hankow.
Laô Kung Mow Cotton Spinning and Weaving Company.
Large, F., & Co.
Lau, Bittakshing & Co., Canton.
Lau, E. C., Foochow.
Lau Tsz Wai, Shameen.
Lau, Woodland, & Co., Canton.
Laurent, Marius.
Lauro Cinema Co.
Lavers & Clark.
Law, H. D., & Co.
Lazarus, N. (G. Tobias), Shanghai.
Le Lion (Life Assurance Co.).
Le Munyon, Peking.
Lee Bros. & Co., Swatow.
Lee Jui Kheng, Swatow.
Lee Sen Ann Dispensary, Swatow.
Lee Tai Cheang, Swatow.
Leeds, E. S., & Co, Newchwang.
Legations of Allied and Neutral Powers, Peking.
Legation Pharmacy (J. Henderson).
Lekhomall Pinyamall.
L'Energée Electrique de Tientsin.
Lem Pah Wo, Canton.
Lem Tak Se, Swatow.
Lerner, M. J., Harbin.
Lesarovitch, D. M., Harbin.
Leslie, T., Shanghai.
Lester, W. H. Kiukiang.
Lester, Johnson, & Morriss.
Lever Brothers, Limited.
Levy, Leone A., Shanghai.
Levy, Simon & Co.
Ley, C.
Leyte, F.
Liang Dau, An, Hankow.
Liao River Conservancy Authority Newchwang.
Liddell, Bros. & Co.
Liddell, K., & Co.
Lih Teh Oil Mill Company, Limited Shanghai.
Lim Chin Tsong & Co., Amoy.
Lim, E. V. S., & Co., Swatow.
L'Imprimerie Française, Shanghai
L'Imprimerie de Tou Se Wei, Shanghai.
Ling Chong Cycle Co.
Lion, Lucien.
Little, Adams & Wood, Canton.
Little, O. S.
Little, William, & Co.
Litvinoff & Co.
Liverman, G. S., & Co., Limited.
Liverpool, London and Globe Insurance Company, Limited.
Liverpool Salvage Association.
Llewellyn & Co., Limited.
Lloyds' Register of British and Foreign Shipping.
Loa Hai Shing, Shanghai.
Lo Wai Disp., Canton.
Loa-Wai Dispensary, Canton.
London Guarantee & Accident Co., Limited.
London Ladies' Tailors.
London Mission.
London Salvage Association.
Loo Teh Kee, Shanghai.
Lopato, A., & Sons, Limited.
Loup and Young, Tientsin.
Louvain.
Lowe, Bingham, and Matthews.
Lowe, F. H.
Lowe & Co., J., Shanghai.
Loxley, W. R., & Co.
L. P. Medical Hall, Foochow.
Lu Si. W. (Foochow Pharmacy).
Luen Steamship Company, Limited.
Luk Wo & Co. (Luk Wo Dispensary), Canton.
L'Union de Paris (Compagnie d'Assurances), Shanghai.
Ma Fel & Co., Shanghai.
Macbeth, Pawsey, & Co.
Macdonald, Ronald (H. Whitworth & Co., Manchester).
Macdonald, Thomas & Co.
Macey & Co.
Mack J., & Co., Tientsin.
Mackay, A. H., & Co.
MacKeuzie, A. C.
MacKenzie & Co., Limited.
Mackie, A., & Co.

Maclay & Co.
Macleod, Marshall, Marsh, Billinghurst & Murray, Drs., Shanghai.
Mactavish & Lehmann, Limited, Shanghai.
Macy, G. H., & Co.
Madier, H., Shanghai.
Magasin francais d'Alimentation, Shanghai.
Magasins généraux.
Magill & Co.
Main, S. D.
Maison Parisienne (Au Petit Louvre).
Maison des Modes, Shanghai.
Maitland & Co.
Maitland & Fearon.
Major Brothers, Limited.
Malcampo & Co., Amoy.
Malthoid Roofing Manufacturers, Shanghai
Manchuria Christian College, Mukden.
Manchurian Company, Limited.
Manila Shanghai Export & Import Co.
Minini, E., Hankow.
Manners, John.
Mappin & Web, Limited.
Marco, Finkelstein & Co, Shanghai.
Maritime Custom Houses. (Throughout China.)
Markt & Co., Shanghai.
Marquès, Chang & Pereira & Co., Shanghai.
Marthoud Frères.
Martin, W., & Co.
Mascarello, H., Chungking.
Matheson, G., & Co.
Matsuda Yoko, Tientsin.
Matsumoto & Co., Mukden.
Matsuoko & Co., Mukden.
Mavrokephalos & Co., Hankow.
Mayers, E. J., Amoy.
McBain, G.
McGillivray.
McKean, S. H.
McMullan, James, & Co., Limited, Chefoo.
Mee Cheung Studio, Amoy.
Mehta, M. N., Canton.
Mei Te Cheng, Tientsin.
Meiji Trading Company, Shanghai.
Mencarini and Co.
Menga, C., Tientsin,
Mercantile Bank of India, Limited.
Mercantile Printing Co.
Methodist Publishing House.
Metropole Cafe, Tientsin.
Meurer Frères.
Meyer, M.
Michael, Albert, Shanghai.
Middleton & Co.
Miffret, A., Hankow.
Miller, E. D.
Minemura, S., & Co, Tsingtao.
Ming Chong Cycle Company.
Ministries and Departments of the Chinese Government.
Minseng Dispensary, Hankow.
Mission Book Co., Shanghai.
Missionary Home & Agency, Shanghai.
Mitsubishi Company.
Mitsui Busan Kaisha (Mitsui & Co.).
Moalem, J. Joseph, Shanghai.
Mogra, E. R., & Co., Canton.
Mokaey, H. J. (A.) B. Sevenska Kullager Fabriken).
Molchanoff Pechatnoff & Co., Hankow
Moller & Co.
Monbaron, Charles, Hankow.
Monbaron & Vanderetegen, Hankow.
Moore, J. H., Shanghai.
Moore, L., & Co.
Moorhead & Halse.
Morgan Crucible Company, Limited.
Morse, G. S., & Co., Shanghai.
Mosca & Pratio, Shanghai.
Moser, J. H., Hankow.
Mossop, A. G.
Moukden Hospital, Mukden.
Moutrie, S., & Co., Limited.
Moyroux, V.
Moysey, H. J.
Mukden Trading Co.
Municipal Councils of British, Allied and Neutral Concessions and of the International Concession at Shanghai.
Murphy, J. R. Dowler, Forbes & Co.
Mustard & Co.
Mutual Stores, Canton.
Nabholz & Co.
Nagai Bunko, Shanghai.
Nagano, Yoko.
Naishin Company.
Nakvasin, D. J. & Co., Hankow.
Nanking Dispensary, Nanking.
Nanri Yoko.
Nanyang Dispensary.
Nathan, M. J.
National Cash Register Company.
National Mercantile Corporation, Shanghai.
National Provincial Plate Glass & General Inisurance Co., Limited.
Natonal Union Society of Bedford.
Naval College, Pagoda Anchorage.
Navalrai, M., Canton.
Naylor, J., & Co.
Niell, James, & Co.
Nemazee, H. M. H., & Co., Shanghai.
Neotia & Co.
Nernheim & Hebda, Harbin.
Nestlé and Anglo-Swiss Milk Company.
Netherlands Harbour Works Company.
Netherlands Lloyd of Amsterdam and Batavia Marine Insurance Co., Shanghai.
Netherlands Trading Society.
Nettle, P. Edward.
New Amoy Dock Company.
New Chinese Antimony Company.
New Engineering and Shipbuilding Works, Limited.
New Zealand Insurance Company.
Newchwang Wharf and Godown Company.
Newman, E.
Nicholas & Co.
Nicholas Tsu Engineering & Shipbuilding Works.
Nielson and Winthers (China Engineering Co., Ltd.).
Nigniewitzky.
Nikka, Yoko.
Nippon Menkwa Kabushiki Kaisha, Hankow.
Nippon Yusen Kaisha.
Nisshin Kisen Kaisha.
Nisshin Yabuko, Shanghai.
Nisshin, Yoko.
Noel Murray, & Co., Limited.
Noor, Mahomed & Co.,
Nor Kung Leong, Canton.

Norbury & Co.
Norbury, Eric.
Norbury, F. J., & Son (Proprietors of British Medical Imports Co.).
Norbury, Natzio, & Co., Limited.
Nordisk Fjer Fabrick, Shanghai.
Noronha Fernandez & Co. Canton.
North British Mercantile Insurance Company.
North China Daily Mail, Tientsin.
North China Daily News and Herald, Limited.
North China Engineering Company.
North China Insurance Company, Limited.
North China Printing and Publishing Company.
North China Produce Company.
North Great China Dispensary, Tien-tsin.
Northern Assurance Company.
Norwegian Lloyd Insurance Co., Shanghai.
Noury & Co.
Nozawa Gumi, Shanghai.
Nun Cheng Lo (En Ching Low), Tien-tsin.
Nutter, Walter, & Co.
Nye, S. P., Dr.
Ocean Accident and Guarantee Company.
Ocean Marine Insurance Company.
Ocean Steamship Co., Limited.
Odell & Co., Foochow.
Office Appliance Co., Shanghai.
Office of Works, His Majesty's.
Okura & Co.
Old Dock, Shanghai.
Old Ningpo Wharf, Shanghai.
Olivier & Co.
Olivier Export and Import Company.
Olsen & Co.
Omi & Co., Newchang.
Ommid & Co.
Ong Mah Chao & Co., Amoy.
Onomura & Co., Shanghai.
Opium Bonded Godown, Shanghai.
Orient Trading Company.
Oriental Advertising Company.
Oriental Cigarette and Tobacco Co.
Oriental Cotton Spinning Co., Ltd., Shanghai.
Oriental Dispensary, Shanghai.
Oriental Export Company, Chefoo.
Oriental Optical Company, Shanghai.
Oriental Press, Shanghai.
Osaka Kobayashi Shiten, Shanghai.
Osaka Shosen Kaisha, Canton.
Osawa Yoko, Tientsin.
Oshima & Co., Mukden.
Oussiatinski, A. K., Chefoo.
Oxford University Press, China Agency, Shanghai.
Oxygen and Drum Company.
Pabaney, E.
Pacific Mail Steamship Company
Paizis, Ch. J., & Co., Chefoo.
Paizis & Co.
Palace Hotel, Shanghai.
Palmer & Turner.
Pang, C. E., Hankow.
Pang Hing & Co., Foochow.
Panoff, J. K., & Co.
Pao Chen Dispensary, Swatow.
Paradissis & Co., Chefoo.
Parisian Hairdressing Saloon, Shanghai.
Parker, J. H. P., & Co.
Parker, Reilly, & Co.
Parker & Smith.
Parsee Trading Company.
Patel. A. C., & Co.
Patell & Co.
Pathé Phonocine Machine.
Patisserie Parisienne, Shanghai.
Paturel, C., Shanghai.
Paul, L., & Co., Shanghai.
Paulsen & Bayes-Davey.
Pavri, K. S., Canton.
Pearce & Garriock.
Pearson, S., & Son, Limited.
Pei Yang (Medical College), Tientsin.
Peiyang Tannery.
Peking Chinese Electric Light & Power Co., Peking.
Peking Daily News.
Peking Electric Light Co., Ltd., Peking.
Peking Gazette.
Peking Motor Company (Chinsin Chao).
Peking Pavilion.
Peking Syndicate, Ltd.
Pengkalan Durian Estate, Ltd., Shanghai.
Pennell, E. & Co.
Permata Rubber Estate, Limited.
Perrin, Cooper & Co., Tientsin.
Persian Commercial Company, Shanghai.
Petersen, A., & Co., Hankow.
Pfister, R., & Co., Shanghai.
Philippidi, C. M., Chungking.
Phillips, Walter, Dr.
Phœnix Assurance Company.
Picca & Co. (Pharmacy Central).
Pickwick, F. H.
Pierson, P. J. F., Shanghai.
Pike, A. T. J.
Pilcher, H. W.
Platt, Macleod & Wilson.
P. and O. Steam Navigation Company.
Po Tai Wo & Co., Swatow.
Po Wah & Co., Canton.
Po Wai Dispensary, Swatow and Canton.
Polverino, Adolfo, Chefoo.
Poo Tung & Co., Swatow.
Poohoomal Mulliamul Amer, Hankow.
Poohoomull Bros., Canton.
Pootung Wharves, Shanghai.
Popoff Bros. & Co., Harbin.
Popoff Frères, C. & S.
Pottinger & Paton.
Powell, S. J. & Co.
Presse Orientale, La.
Price, H., Nanchang.
Price's (China), Limited.
Priestwood, J. G.
Probst, Hanbury, & Co.
Produce Export Company, Limited.
Protopapas & Co.
Provincial Governments and their Departments throughout China.
Pursumall, T., Canton.
Puthod, A., Shanghai.
Quan Yuen & Co., Shanghai.
Queen's Hotel, Tientsin.
Quelch, C. W. & Co., Shanghai.
Racine, Ackermann, & Co.
Railton & Co., Ltd., Chefoo.
Railways, Chinese (all).
Rakusen, H., & Co., Shanghai.
Ramello, F., Hankow.

Ramos Amusement Company (Olympic & Victoria Theatres), Shanghai.
Ramsay & Co., Hankow.
Ramsay, N. B., Shanghai.
Rasool, C. G., & Son.
Rayner, Heusser, & Co.
Real Estate and Trading Co., Ltd., Hankow.
Red Hand Compositions, Ltd.
Reid, Evans, & Co.
Reiss & Co.
Reiss, Hugo & Co.
Rembrandt Photo Company.
Remington Tppewriter Company.
Repah Rubber and Tapico Estates.
Representation for British Manufacturers, Limited.
Reuter Telegram Company.
Reynaud & Colinet, Newchwang.
Reynolds, W. G., Dr., Canton.
Richards, J. H., Shanghai.
Rigge, H. E.
Riggio, A.
Rint'ai Stores.
Rizaeff Frères, Shanghai.
Robert Dollar Company, The
Robinson Piano Company.
Rodsil & Co.
Rondon, L.
Roneo Limited.
Rose, Downs, & Thompson, Limited.
Rose, Hewett & Co.
Ross, Alex & Co.
Roth, B., & Co.
Rouse, E. H.
Rouse, Graham & Co., Chefoo.
Rousseau, E.
Roxburgh, R., Limited.
Royal Insurance Company, Ltd.
Royal Mail Steam Packet Company.
Rozario & Co., Shanghai.
Russo-Asiatic Bank
Russo British Mining & Industrial Co., Tientsin.
Rutherford, N. H.
Sadikoff, H. H. K.
Saey Tai, Shanghai.
Sakamoto & Co., Mukden.
Salmon, J. E.
Sam, Joe & Co.
Samson, E. (Eastman & Co.).
Samuel & Co., Limited.
Sanderson & Co., Hankow.
Sang Cheong Yue, Shanghai.
Sanitas Packing Co., Shanghai.
Sanrin Tobacco Company.
Sansuiken.
Saou Kee, Shanghai.
Sassoon, D., & Co., Limited.
Sassoon, E. D., & Co.
Sauvayre, Shanghai.
Schiller & Co.
Schlaudecker, Eug., Chefoo.
Schmidt, Conrad Wm. (F. A. Glaeser, Ltd.).
Scotson, James (Stewart & Co.).
Scott & Bowne, Limited.
Scott, Harding & Co.
Scottish Union & National Insurance Company.
Seishin & Co., Mukden and Newchwang.
Semagaga Rubber Company, Limited.
Semambu Rubber Estates, Limited.
Senawang Rubber Estates, Limited.
Seng Ann Hong Kee Disp., Swatow.
Seng Kee, Amoy.
Sennet Frères.
Senri & Co., Mukden.
Seo & Co., Mukden.
Serebriannikoff, S. A., Shanghai.
Seth, S. A., Shanghai.
Seu Yin Sei Disp., Foochow.
Shahmoon, E. E., Shanghai.
Shahmoon, S. E., Shanghai.
Shameen Lawn Tennis Club, Canton.
Shang, Tai Ye, & Co., Tientsin.
Shanghai Building Company.
Shanghai Club.
Shanghai Cotton Manufacturing Company.
Shanghai Dispensary.
Shanghai Dock and Engineering Company, Limited.
Shanghai Electric and Asbestos Company, Limited.
Shanghai Electrical Construction Company.
Shanghai Gas Company.
Shanghai General Hospital.
Shanghai General Store, Shanghai.
Shanghai Golf Club.
Shanghai & Hongkew Wharf Co., Limited.
Shanghai Horse Bazaar.
Shanghai Ice and Cold Storage Company.
Shanghai Klebang Rubber Estates, Limited.
Shanghai Land Investment Company.
Shanghai Life Insurance Co., Shanghai.
Shanghai Malay Rubber Estates, Limited.
Shanghai Mercury, Limited.
Shanghai Mutual Telephone Company, Limited.
Shanghai Nanyang Brothers Tobacco Co.
Shanghai Optical Company.
Shanghai Paper Mill.
Shanghai Stores Company.
Shanghai and Sumatra Tobacco Company, Limited.
Shanghai Tannery Company, Limited.
Shanghai Times.
Shanghai Toilet Club.
Shanghai Tug and Lighter Company.
Shanghai Waterworks Company, Limited.
Shantung Drug Store, Chefoo.
Shantung Products Export Co., Chefoo.
Shantung Silk and Lace Company.
Shaw, Geo. L., Antung.
Shaw Geo. L., Brothers, Mukden.
Shawhsing, S. N., Company, Newchwang.
Shekury, G. I.
Shewan, Tomes & Co.
Shinano & Co., Mukden.
Shing (Ching) Kee, Amoy.
Shing Yue & Co., Shanghai.
Shinri, Yoko.
Shroff, P. B.
Shun, Chang & Co., Chefoo.
Shun Chee & Co., 16 Bruce Road, Tien-tsin.
Shun, Kee & Co., Shanghai.
Shun Tah & Co., Shanghai.
Shushterovitch, G., Harbin.
Silas & Co., Shanghai.
Silberman, I.
Sims & Co., Tientsin.
Sin An Tong Dispensary, Amoy.
Sin Jen Tong, Amoy.
Sin Se Tong, Amoy.
Sin Tek Kee, Amoy.

Sincere Co.
Sing, A., Shanghai.
Sing, Chong & Co.
Sing, Tai, Chefoo.
Singer Sewing Machine Company.
Sino-Foreign Coal Mining Co., Limited (T'ung Hsing) Tientsin.
Sino Swiss Commercial Co.
Sit Heng & Co., Amoy.
Siu Jen Tong, Amoy.
Siu Ling Dispensary, Swatow.
Siu-Se-Tong, Amoy.
Skinn, Alfred John.
Sligh, J.
Slowe & Co.
Smith, Edwin B., D.D.S
Smith, F. W., Chefoo.
Smith, L. H., & Co.
Société Anonyme Belge pour L'Industrie des Oeufs, Hankow.
Société d'Exportation et d'Importation Coloniales, Tientsin.
Société Fonciere de Shameen, Canton.
Société forestière de Haïlin et de Manchurie.
Société franco-chinoise de Batillerie et Cabotage en Chine
Société franco-chinoise de Credit.
Société Franco-Chinoise d'Entreprises Générales et de Travaux Publics (Successors of Establissments Fei Yen Ateliers de Constructions Mecaniques), Peking
Société indo-chinoise.
Soeka Warna Tea Estate.
Solina, R. V., & Co.
Solomon, S. J.
Somekh, B. A., Shanghai.
Somekh, D. S.
Somekh, S. S, Shanghai.
South British Insurance Company, Limited.
South China Trading Co., Canton.
South Manchuria Railway Company.
Sowa, Shanghai.
Soychee Cotton Spinning Company, Limited.
Spalinger, V., Canton.
Sparke, C. E.
Speyer, C.
Spunt, J. & Co
Squires, Bingham Co., Shanghai.
St. Nicholas Industrial School for Blind Girls, Mukden.
Standard Bank of South Africa.
Standard Life Assurance Company.
Standard Oil Company of New York.
Star Rickshaw & Garage Co, Shanghai.
State Assurance Co., Limited, Shanghai.
Stearns J. C.
Steiner, F., & Co., Limited.
Stewardson, R. E., Shanghai.
Subira, J. M.
Sudka, J. A.
Sugiyama & Co., Canton.
Sui Chong & Shun.
Sui Leng Dispensary, Swatow.
Sullivan, J., & Co.
Sulzer, Rudolph, & Co.
Sun Insurance Office Company.
Sun Life Assurance Company of Canada.
Sung Chuan Tien and Co., Shantung.
Sung, Y. S Shanghai.
Sungala Rubber Estate, Limited.
Supreme Court for China (H. M.).
Suzuki & Co., Shanghai.
Svenska Kullager Fabriken A/B (Moksey, H. J.).
Swadtw Dispensary.
Synoicat industriel et commercial, Peking.
Sze Hing & Co., Chefoo.
Tabaquería Filipina
Tackey, W. M., & Co.
Tai, E., Tientsin.
Tai Fu Lim, Dr., Newchwang.
Tai King & Co., Canton.
Tai On & Co. (The Canton Medical Hall), Canton.
Tai Wah Dispensary, Swatow.
Taikoo Sugar Refining Co, Limited.
Taiping Rubber Estates.
Taiseng & Co., Foochow.
Taiseng Printing Office, Hankow.
Tait & Co
Takaiwa, K., & Co.
Takata & Co., Shanghai.
Takkee & Co., Foochow.
Taku Tug and Lighter Company Limited.
Talati Brothers, Peking and Tientsin.
Talati & Co., Tien-tsin.
Talow Dispensary.
Tan Seong Chee & Co., Amoy.
Tannerie franco-chinoise.
Tata, Sons, & Co, Shanghai.
Taylor, Albert.
Taylor & Co.
Technische Export Maatschappy Azie, Shanghai.
Teerathdas, N., Shanghai.
Teesdale & Godfrey.
Teh Kee Dispensary, Hankow.
Tehun Tet Dispensary, Swatow.
Tek Hua Dispensary, Swatow.
Tek Shun Hing, Chefoo.
The Trading Company, the Successors to Alexis Goobkin, A. Koosenetzoff, & Co.
Theodore & Rawlins, Hankow.
Theological College, Mukden.
Thomas, F., & Co.
Thompson, A E. S., & Co., Shanghai.
Thompson, G. H., & N., Shanghai.
Thompson, G. Irwin.
Thompson, J., Tsingtao.
Thoresen, O.
Thunder, C.
Thurier & Kohr, Hankow.
Tibbey, H. M.
Tibesart, J. A.
Tien Zung & Co.
Tientsin Bicycle Company, Amoy.
Tientsin Club.
Tientsin Dispensary.
Tientsin Gas and Electric Light Company.
Tientsin Ironworks Limited.
Tientsin Native City Waterworks, Limited.
Tientsin Press Limited.
Tientsin Soap Manufacturing Company.
Tientsin Tobacco Company.
Tientsin Waterworks Company Limited.
Tilley and Limby.
Times Dharwar & Co.
Tin See Tong Dispensary, Amoy.
Tiram Estates, Limited.
Tisdall, B. D. Amoy.
Tiriolo, C., & Co., Autung.
Toa & Co.

Toa Koshi, Shanghai.
Toa Tobacco Company, Newchwang.
Tobacco Products Corporation.
Toeg & Read, Shanghai.
Toh Tiong Hok, Amoy.
Tom, H., Tientsin.
Tom, S., Chefoo.
Ton Ying & Co.
Tong Chee Drug Co, Amoy.
Tong Cheong & Co., Amoy.
Tong Seng & Co., Amoy.
Tonglin & Co., Canton.
Torin & Co., Canton.
Toshado Shiten, Shanghai.
Towa & Co, Newchwang.
Travers Smith & Sons.
Truman, R. N.
Tschurin, I. I., & Co., Harbin.
Tshun Tak Disp., Swatow.
Tsui, Y. Y., Dr., Tientsin.
Tsung Tsoon Sing, Amoy.
Tsurutani.
Tung Chi Dispensary, Shanghai.
Tung Ho & Co., Newchwang.
T'ung Hsing Sino-Foreign Coal-mining Company, Ltd., Tientsin (Dovey & Co., Managers).
Tung Shen Te Tientsin.
Tung Tai & Co.
Tung Teh Heng, Chefoo.
Tung Yu Brothers, Shanghai.
Tungshan Golf Club, Canton.
Tunkadoo Dock, Shanghai.
Tunkadoo Wharves.
Turner, E. W.
Twigg, P. O'Brien, Shanghai.
Twyford, J., & Co.
Tze Hop Shing, G., & Co., Tientsin.
Ullmann & Co.
Underwood Typewriter Company.
Union Assurance Company, Limited.
Union Commercial Company, Limited.
Union Dispensary, Tientsin.
Union Insurance Society of Canton.
Union Marine Insurance Company.
Union Medical College.
United States Steel Products Company.
Vacuum Oil Company.
Vaid, K. Edulji, Canton.
Van Ess, A., & Co.
Vanderloo & Co., Shanghai.
Vanderstegen, L., & Co., Hankow.
Vania, A. D., Canton.
Varalda & Co., Shanghai.
Verenne, Th, & Compagnie, Canton.
Vasunia, J. P., Canton.
Venturi, F., Shanghai.
Veroudart.
Vicajee, F., & Co.
Viccajee, H., & Co.
Vickers, Limited.
Vikula Morocov, Newchwang.
Villa, A. P., & Brothers, Canton.
Viloudaki, Hiscocks & Co., Shanghai.
Vogue, Shanghai.
Volkart, Adolf, Shanghai.
Vrard & Co.
Wadman, H. P., Shanghai.
Wa Sun, Canton.
Wah Chang Mining and Smelting Co., Changsha.
Wah Loong, Canton.
Wah Mei Dispensary, Canton.
Wah Ming Optical Company.
Wah On Company, Canton.
Wai Chi, Tientsin.
Walker, Livingstone.
Wallem & Co., Shanghai.
Wang, Y. N., Dr., Tientsin and Peking.
Wannieck, L., Peking.
Warren, C. E., & Co., Canton.
Wassiamull Assomull & Co., Canton.
Waste Silk Boiling Company.
Watson, A. S., & Co., Limited.
Watt, W. T, Dr. (Imperial Medical College.)
Wattie, J. A., & Co., Limited.
Watts & Co.
Wee Hock, Siang & Co.
Weeks & Co., Limited.
Weglin, L.
Weihaiwei Land and Building Company.
Weippert, W. H. C, Amoy.
Wen Hua Printing Press, Hanknow.
West of Scotland Insurance Office, Limited, Shanghai.
Westinghouse Electric Export Co., Shanghai.
Westminster Tobacco Company.
Westphal, King, & Ramsay, Limited.
Wheelock & Co.
Wheen, Edward, & Sons.
Whitall & Co. Limited.
White, Brothers.
White, David.
White-Cooper, Oppe & Master.
Whiteaway, Laildlaw, & Co.
Whitfield & Co.
Whitham, R. P., Shanghai.
Whitney, J. C., & Co.
Whitworth, Herbert, Limited.
Wilder & Co. (E. Widler & A. Woodgate), Chungking.
Wilder, E., and A. Woodgate (Widler & Co.), Chungking.
Wijk & Co.
Wilkinson, H. P., Shanghai.
Wilkinson, Heywood, & Clark, Limited.
Wilkinson, T. M., & Co., Foochow.
Williams, Dr., Medicine Company.
Williams, K. J.
Wilson & Co.
Wing Tai.
Winston, Warwick, Dr.
Winteler, M.
Wisner & Co.
Wisner, P. F., & Co.
Wissotsky & Co.
Wong Ah Ming, Tientsin.
Wong Chuen Yung (British Manufactures' Agency), Shanghai.
Wong Kuri Check, Shanghai.
Wong Shing Chong, Shanghai.
Wong Yuen Kee, Tientsin.
Wong Zung Chong, Shanghai.
Woo Chong.
Woo, M. L., Tientsin.
Woods, J., Hankow.
Woolen, Vosy, & Co.
Worthington Pump Company, Limited.
Wrightson & Co., Shanghai.
Wu Lien Teh, Dr., Harbin.
Yamamoto & Co., Tientsin.
Yan Sun & Co., Ltd., Canton.
Yan Shau & Co., Limited, Canton.
Yang, J., Peking.

Yangtsze Engineering Works.
Yangtsze Insurance Company.
Yangtsze Land and Finance Company.
Yangtsze Poo Cotton Mill, Shanghai.
Yap Eck Liok, Amoy,
Yat Ling Disp., Swatow.
Yates, T. M.
Yau, K. S., Dr., Peking and Tien-tsin.
Yee Gwan & Co., Amoy.
Yee Lung & Co., Canton.
Yen Fuh, Dr. Peking.
Yeoh Haing & Co.
Yeo Swee Swan & Co., Amoy.
Yik Sang Dispensary, Swatow.
Yishin & Co., Mukden.
Yoan Siu Dispensary Swatow.
Yokohama Specie Bank.
Yorkshire Insurance Company.
Yoshida & Co., Shanghai.
Young Brothers Trust Company, Chungking.
Yu Feng Kung Ssu, Chefoo.
Yu Tai.
Yuasa, T., Hankow.
Yue Chong Tai.
Yue Loong Hing Kee, Canton.
Yuen Cheong and Co., Shanghai.
Yuen Sui Chang Disp., Swatow.
Yuen Tah & Co., Shanghai.
Yui Tai & Co., Tientsin.
Yung Fong Photo Supply Co., Peking.
Yung Hing Printing Co., Shanghai.
Yunnanfu Electric Light Co.
Yuwusei Yoko, Tiehling.
Za Chong Shun, Shanghai.
Zi Ka Wei Press, Shanghai.
Zong Lee & Sons, Shanghai.
Zündel, Emile, Manufacturing Company.

No. 67-C. W. D.—In exercise of the powers conferred by section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), the Governor General in Council is pleased to direct that the following additions and alterations shall be made in the Schedule appended to this Department Notification No. 11255-W.-II., dated the 18th November 1916, as subsequently amended, *viz.*:—

ADDITIONS.

ARGENTINA AND URUGUAY.

Brolund, Ricardo, Montevideo, Uruguay.
Duzer, Van, Buenos Aires, Argentina.
Juthmann, Ricardo, Montevideo, Uruguay.
Kozel, Federico (Partner of Guillermo Stahringer and Company).
Lafont, J. A., Calle Defensa 542-3, Buenos Aires, Argentina.
Müller (or Miller), Frederico, Livestock Importer, Buenos Aires, Argentina.
Sassoli, Juan, Calle Rincon 453, Montevideo Uruguay.
Schmidt, Pablo, Montevideo, Uruguay.
Simon, Alberto Maximo (Partner of Guillermo Stahringer and Company),
Stahringer, Guillermo and Company, Calle Florida 171, Buenos Aires, Argentina.
Stahringer, Guillermo (Partner of Guillermo Stahringer and Company).
Wolff and Schorr, Buenos Aires; and Calle Cordoba 1100, Rosario, Argentina.

BOLIVIA.

Seiler, Emil, Sucre.

BRAZIL.

Andrade, Marcelino, Santos.
Boehm, Otto, Joinville, Sta. Catharina.
Borges, Antonio, Rua Voluntarios da Patria 46, Porto Alegre.
"Deutsche Tageblatt," Sociedad Anonyma, Rio de Janeiro.
"Diario de Rio" (see Sociedad Anonyma "Deutsche Tageblatt").
Hackradt, F., & Company, Rua A. Penteado 15, Sao Pualo; and Corityba.
Jantsch, Aurelio, & Company, Corumba.
Lallemant, J. L., Rio Trapiche Caixa 343, Rio de Janeiro.
Nobrega, Sergio Augusto, Joinville, Sta. Catharina; and Sao Francisco do Sul.
Schwartz, Eduardo, Joinville, Sta. Catharina.
Simon, Feliciano, Corumba.
Sociedad Anonyma "Deutsche Tageblatt," Rio de Janeiro.
Stock, Emilio, Joinville, Sta. Catharina.

CHILE.

Blech Wegener, T. A., Santiago and Valparaiso.
Jacobsen, Luis Concepcion, and Coronel.
Kirsinger, R. Weinreich (late Kirsinger & Company), Esmeralda 85, Valparaiso.
Paez, Carlos, Valparaiso.
Samhaber, Augusto, Valparaiso.
Smits & Assler, Talca
Weisser Hermanos, Casilla 871, Antofagasta.

COLOMBIA.

Böhmer & Linzen, Cali.
Cortissoz, Correa & Company, Barranquilla.

DENMARK.

Larsen, Aage (*see* J. M. Bohm Stettin Spedition.
Lassen's, Carl, Filial, International Speditions Forretning, Amaliegade 37, Copenhagen.
Scheidt, W. J. (*see* Société Anonyme Eisendrath).
Trojel, Hans (*see* Vesterbros Farve & Materialhandel).

ECUADOR.

Delgado, Simon, Guayaquil.

GREECE.

Anatoli Insurance Company, The, Athens.
Coundourakis, Georges J., Candia, Crete.
Margaritis, J., Piræus.
Yannoukakis, Nicholas, Piræus.

ICELAND AND FÄROE ISLANDS.

Arnason, Jón, Vesturgota, Reykjavik.
Kristoferson, Magnus, Hverfisgota, Reykjavik.
Renolfsson, Olafur, Hverfisgota, Reykjavik.
Thordarsson, Svein, Hverfisgota, Reykjavik.

JAPAN.

Griebel, P., P. O. Box 226, Kobe.
Irisu Shokwai, Yokohama and Box 177, Kobe.
Sakakibara, Yokichi, 5, Kobikicho, Itchome Kyobashiku, Tokyo.

NETHERLANDS.

Algemeen Import & Export Maatschappy, Korte Vyverberge 5/6, The Hague.
Berger, Henri, (see Drukkerij N. V.).
"Bleekertje, Het," Zeeppoederfabriek, (see J. H. Wigleven).
Dumonceau Frères, (see De Komeet N. V.)
Jacobs, H., Scheepmakershaven 41, Rotterdam.
Kattenburg, M., (see American Importing Company).
Loth & Stöpler, (see Chirurgische Instrumentenfabriek N. V.).
Olex Petroleum Import Maatschappy, N. V., Stationstr. 53, Zaandam.
Pouwels Coelingh, J., (see Deventer Glas Maatschappy).
Verhoeven, H. J. L., (see Bergsma, Agentuur Commissiehandel).

NETHERLAND EAST INDIES.

Ehrenpreis, E. J., Sourabaya.
Gelder, R. van, Bandjermassin, Borneo.
Hollandsche Handelmaatschappy, Batavia.
Janssen van Rooij, H. J. C., Batavia.
Krikilan, Tabak Maatschappy, Djember.
Magazyn de Vlijt, Bandoeng, Java.
No Heng San, Menado.
Papendrecht, Ch. Hoynck van, Raden Saleh 9, Weltevreden.
Sato, S., Macassar.
Soei Kha Seng, Menado.
Tabak Maatschappy Krikilan, Djember.
Taenzer, E., and Company, Cheribon.
Verdouw, J. C., Macassar.
Vlijt, Magazyn de, Bandoeng, Java.
Vuyk, M. W. Embong Plosso 7, Sourabaya.
Weissberg, S., (Magazyn de Vlijt), Bandoeng, Java.

NORWAY.

Dopheides, Magasin i Trondhjem A./S., Olaf Trygvessonsgt. 20, Trondhjem.
Johnsen, A. Meyer, and Johan Heldal, (*see* Saltlager A./S.)
Kaffeekompagnient, (*see* Joh. Pettersen).
"Victoria," Smörfabrikken, (*see* Kornelius Olsen).

PERSIA.*

Meister, Lucius and Brunig, (*see* Farbwerke).

PERU.

Cuglievan, Juan, Chiclayo.
Talledo, Pedro M., Paita.

PORTUGAL.

Baptista, Jacintho Ferreira, (see Reys, Fernandes & Baptista).
Fernandes, Bernardo Eugenio Vieira (see Reys, Fernandes & Baptista).
Reys, Antonio Leonardo da Silva, (see Reys, Fernandes & Baptista).
Thomson Houston Iberica, (see Allgemeine Electricitäts Gesellschaft).
Wimmer, Hans, (see J. Wimmer & Company).
Wimmer, Johanmes, (see J. Wimmer & Company).
Wimmer, Max, (see J. Wimmer & Company).

SPAIN.

Ahles, Sucesor de Alberto, and Company, (see Felix Schlayer).
Bravo, Joaquin Lleiva, Calle San Jeronimo, Granada.
Cano, Angel, Calle Sagrarario, Valencia.
Convento, (El) Sociedad Anonima, Palamos.
Feliu y Adaro, Paseo de Colon 8, Barcelona.
Feu Hermanos, Ayamonte; Huelva and Lepe.
Garrido & Otte, Pasaje de la Alhambra 1, and Imperial 2, Madrid.
Gimenez y Martinez, Pedro, Dormitorio San Francisco 13, Barcelona.
Herberg, Viuda de Federico, Rosellón 194 and Calle Claris 54, Barcelona.
Larrinaga y Bilbao, Plazuela S. Nicholas 2, Bilbao.
Medina, Domingo Las Palmas, Grand Canary.
Muller de Goupille, J., Tarragona.
Muller de Goupille, J , Tarragona.
Oliver, Viriato E., Calle Ciscar 6, Valencia.
Orenstein & Koppel—Arthur Koppel—Sociedad Anonima, Rambla de Santa Maria 13, Barcelona, and all branches in Spain.
Perseverancia (La), Oxide Factory (see Bonitz Hermanos).
Polster y Buch, Calle Cuarte 134-136, Valencia.
Romero, Manuel, Calle de Nicolas 8, Madrid; and Barcelona.
Rüggeberg, Federico, Ausias March 14-18, Barcelona.
Saenz, Manuel Domingo, Calle de San Francisco, Malaga.
Suarez, Bernardo, Las Palmas, Grand Canary.

SWEDEN.

Jonsson's Klas., Eft. Kyrkogatan 20, Gothenburg.
Meyer, Franz, and Company (*see* Svenska Limämmesfabriken Komanditbolag).
Meyer, James (*see* Svenska Hud and Skinnaffären).

REMOVALS.

ARGENTINA.

Massimino, Adolfo, Buenos Aires, Argentina.
Puig, Alberto, and Company.

MOROCCO.

Escalant, Antonio Lopez, Laraiche.

NETHERLAND EAST INDIES.

Kina Cultuur Maatschappy.

PERSIA.

Rustam Kaikhosrow and Sons (*alias* Kayanian), Kerman.
Shahriar Khudabakhsh (*alias* Serushian), Kerman.

PHILIPPINE ISLANDS.

Duft, Charles G., Manila.
Hashim, N. T., and Company, Manila.

PORTUGAL.

Gomes de Amorim, Francisco, Praça dos Restaurandoes 53, Lisbon

SPAIN.

Gaissert, Emilio, and Company, Calle Princesa 61, Barcelona.
Gaissert, Emilio M., Ronda de San Redro 17 (esquina Claris), Barcelona.
Nolla y Badia, José Cortes 612, Barcelona.

VARIATIONS.

Corrections in the names and alterations in and additions to addresses of the persons or firms whose names have been already published on the respective dates shown in the margin are made as under :—

BRAZIL.

Aug. 22nd, 1916. Peters, W., Rua Municipal 148-150, Manaos.

ECUADOR.

Aug. 22nd, 1916. Balda, Manuel Angel, Bahia de Caráquez (not connected with Manuel Aurelio Balda, Portoviejo).

NETHERLANDS.

Aug. 8th, 1916. Barmat, J., Keizersgracht 302-304, Amsterdam and Wynstraat 72, Rotterdam.

" " Wolfouritz, S., Seinpostduin 25, Scheveningen.

NETHERLAND EAST INDIES.

Apr. 7th, 1916. Vanrhee, Macassar ; Menado and Gorontalo.

PHILIPPINE ISLANDS.

June 30th, 1916. El Siglo XIX, Manila.

SPAIN.

Feb. 29th, 1916. Amann y Gana Calle Ayala 1, Bilbao.
June 15th, " Lopez, José, Calle Diputacion 112-118 and Bruch 49, Barcelona.

VENEZUELA.

Nov. 10th, 1916. Belloso Velasco, Jesus, Maracaibo.
" 24th, " Daumen, Caracas.
" 10th, " Mauri, Jose Ventura, Caracas.

CUSTOMS.

The 13th January 1917.

No. 422-C. W.—The following Order in Council is published for general information :—

AT THE COUNCIL CHAMBER, WHITEHALL.

The 12th day of December, 1916.

BY THE LORDS OF HIS MAJESTY'S MOST HONOURABLE PRIVY COUNCIL.

Whereas it is provided by section 2 of the Customs (Exportation Prohibition) Act, 1914, that any Proclamation or Order in Council made under Section 8 of the Customs and Inland Revenue Act, 1879, as amended by the Act now in recital, may, whilst a state of war exists, be varied or added to by an Order made by the Lords of the Council on the recommendation of the Board of Trade :—

And whereas it is provided by section 2 of the Customs (Exportation Restriction) Act, 1914, that any Proclamation made under section 1 of the Exportation of Arms Act, 1900, may, whether the Proclamation was made before or after the passing of the Act, now in recital, be varied or added to, whilst a state of war exists, by an Order made by the Lords of the Council on the recommendation of the Board of Trade.

And whereas by a Proclamation, dated the 10th day of May, 1916, and made under section 8 of the Customs and Inland Revenue Act, 1879, and section 1 of the Exportation of Arms Act, 1900, and section 1 of the Customs (Exportation Prohibition) Act, 1914, the exportation from the United Kingdom of certain articles to certain or all destinations was prohibited :

And whereas by subsequent Orders of Council the said Proclamation was amended and added to in certain particulars :

And whereas there was this day read at the Board a recommendation from the Board of Trade to the following effect :—

That the Proclamation, dated the 10th day of May, 1916, as amended and added to by subsequent Orders of Council, should be further amended by making the following amendments in and additions to the Schedule to the same :—

(1) That the following headings should be deleted :—

(*b*) Animals, living, for food ;

Chemicals, etc., the following :—

(*a*) Manganese, peroxide of ;

(*b*) Electric lamps, except carbon filament lamps and arc lamps for street lighting ;

Forage and food which may be used for animals, the following :—

(*b*) Beans ;
(*c*) Brewers' and distillers' grains ;
(*c*) Buckwheat.

Cakes and meals, the following :—

(*c*) Biscuit meal ;
(*c*) Calf meal ;
(*c*) Coconut and poonac cake ;
(*b*) Compound cakes and meal ;
(*b*) Cotton seed cake, and cotton seed meal ;
(*c*) Fish meal and concentrated fish ;
(*c*) Gluten meal or gluten feed ;
(*c*) Ground nut or earth nut cake and meal ;
(*c*) Hempseed cake and meal ;
(*c*) Husk meal ;
(*b*) Linseed cake and meal ;
(*c*) Locust bean meal ;
(*c*) Maize germ meal ;
(*c*) Maize meal and flour ;
(*c*) Meat meal ;
(*c*) Palmnut cake and meal ;
(*c*) Poppy seed cake and meal ;
(*c*) Rapeseed or colzaseed cake and meal ;
(*c*) Sesame seed cake and meal ;
(*c*) Soya bean cake and meal ;
(*c*) Sunflower seed cake and meal ;
(*b*) Whale cake ;
(*b*) Whale meal ;

(*c*) Chick peas ;
(*c*) Dari ;
(*c*) Gram or dhol ;
(*c*) Green forage ;
(*b*) Lentils ;
(*c*) Lupin seeds ;
(*b*) Maize ;
(*c*) Maize germs ;
(*b*) Malt dust, malt flour, culms, sprouts or combings ;
(*c*) Millet.

Offals of corn and grain, the following :—

(*c*) Mill dust and screenings ;
(*b*) Rice meal (or bran) and dust ;

(b) Patent and proprietary cattle foods of all kinds;
(c) Pigeon peas.

Metals and ores, the following :—

(b) Lead, pipe, scrap or sheet, and solder containing lead ;

(a) Pocket lamp cases, and cases fitted with bulbs but not containing batteries.

Provisions and victuals which may be used as food for man, the following :—

(b) Animals, living, for food;
(c) Arrowroot;
(b) Barley, barley meal, and pearled and pot barley ;
(c) Bean flour and meal;
(c) Biscuits, bread and cakes;
(b) Butter;
(c) Cassava powder;
(b) Cheese;
(c) Cornflour;
(c) Corn grits;
(b) Eggs in shells;
(c) Fish;
(c) Hominy;
(c) Lentil flour and meal;
(c) Macaroni;
(c) Mandioca;
(c) Meat of all kinds, not including beef and mutton, fresh or refrigerated;
(b) Milk, condensed or preserved;
(b) Oatmeal and rolled oats;
(c) Onions;
(c) Pea flour and meal;
(b) Peas (except tinned and bottled peas, and peas packed in cardboard boxes or similar receptacles);
(c) Prepared foods wholly or partially derived from cereals;
(c) Rice and rice flour;
(c) Rye, rye flour and meal;
(c) Sago and sago flour and meal;
(c) Semolina;
(c) Spaghetti;
(c) Tapioca and tapioca flour;
(c) Vegetables, canned;
(c) Vegetables, fresh (except peas);
(c) Vermicelli;

(c) Seeds, clover and grass;
(c) Spices other than pepper;
(b) Thermometers, clinical;
(a) Thermometers (except clinical thermometers);
(a) Valves, gas, steam and water;
(a) Wood-screws, made of brass, iron or steel.

(2) That the following headings should be added :—

(a) Animals, living, for food;
(c) Animal hoofs and other glue stock (including untanned pelts and hides not otherwise specifically prohibited), fish bladders and fish skins;
(c) Barrels and casks, empty, and their distinctive component parts, other than such barrels or casks as have been previously imported full and are being returned empty whether whole or in parts;

Chemicals, etc., the following :—

(c) Formates, not otherwise prohibited;
(c) Iridium, osmium, palladium, rhodium and ruthenium, compounds;
(c) Lead, white;
(a) Manganese, peroxide of, and mixtures and preparations thereof;
(c) Oxalates, not otherwise prohibited;
(c) Soda lime;
(c) Sulphites, metallic, not otherwise prohibited;
(c) Thiosulphates, metallic, not otherwise prohibited;
(a) Zirconium compounds;

(*b*) Electric lamps, except carbon filament lamps, arc lamps for street lighting and pocket electric lamps and their component parts;

(*c*) Electric lamps, pocket, and their component parts;

(*b*) Fish bones.

Forage and food which may be used for animals, the following:—

(*a*) Beans, all kinds, including haricots;

(*a*) Brewers', and distillers' grains;

(*a*) Buckwheat.

Cakes and meals, the following:—

(*a*) Biscuit meal;
(*a*) Calf meal;
(*a*) Coconut and poonac cake;
(*a*) Compound cakes and meal;
(*a*) Cotton seed cake and cotton seed meal;
(*a*) Fishmeal and concentrated fish;
(*a*) Gluten meal or gluten feed;
(*a*) Ground nut or earth nut cake and meal;
(*a*) Hempseed cake and meal;
(*a*) Husk meal;
(*a*) Linseed cake and meal;
(*a*) Locust bean meal;
(*a*) Maize germ meal;
(*a*) Maize meal and flour;
(*a*) Meat meal;
(*a*) Palmnut cake and meal;
(*a*) Poppy seed cake and meal;
(*a*) Rapeseed or colzaseed cake and meal;
(*a*) Seasame seed cake and meal;
(*a*) Soya bean cake and meal;
(*a*) Sunflower seed cake and meal;
(*a*) Whale cake;
(*a*) Whale meal;

(*a*) Chick peas;
(*a*) Dari;
(*a*) Gram or dhol;
(*a*) Green forage;
(*a*) Lentils;
(*a*) Lupin seeds;
(*a*) Maize;
(*a*) Maize germs;
(*a*) Malt dust, malt flour, culms, sprouts or combings;
(*a*) Millet.

Offals of corn and grain, the following:—

(*a*) Mill dust and screenings;

(*a*) Rice meal (or bran) and dust;

(*a*) Patent and proprietary cattle foods of all kinds;

(*a*) Pigeon peas;

(*a*) Fuel economisers constructed of cast iron pipes, used as auxiliary heating apparatus in connection with land or marine steam boilers;

(*c*) Glue, osseine and concentrated size, fish glue, isinglass, finings and other kinds of gelatine;

(*b*) Hides and pelts, clippings of;

(*c*) Iceland, Irish and Sphagnum moss, algin and its compounds;

(*b*) Machinery, agricultural, other than motor ploughs and motor tractors for agricultural use.

Metals and ores, the following:—

(*c*) Iridium, osmium, palladium, rhodium, ruthenium, and alloys of these metals;

(*b*) Lead (except pig lead), alloys of lead, solder containing lead, and manufactures or lead or its alloys, not otherwise prohibited ;

(*a*) Thorium and its alloys ;

(*a*) Zirconium and its alloys.

Provisions and victuals which may be used as food for man, the following :—

(*a*) Animals, living, for food ;
(*a*) Arrowroot ;
(*a*) Barley, barley meal, and pearled and pot barley ;
(*a*) Bean flour and meal ;
(*a*) Biscuits, bread and cakes ;
(*a*) Butter ;
(*a*) Cassava powder ;
(*a*) Cheese ;
(*a*) Cornflour ;
(*a*) Corn grits ;
(*a*) Eggs in shells ;
(*a*) Fish ;
(*a*) Hominy ;
(*a*) Lentil flour and meal ;
(*a*) Macaroni ;
(*a*) Mandioca ;
(*a*) Meat, namely bacon, ham and pork ;
(*c*) Meat, not otherwise specifically prohibited ;
(*a*) Milk, condensed or preserved ;
(*a*) Milk powder ;
(*a*) Oatmeal and rolled oats ;
(*a*) Onions ;
(*a*) Pea flour and meal ;
(*a*) Peas (except tinned and bottled peas, and peas packed in cardboard boxes or similar receptacles) ;
(*a*) Prepared foods wholly or partially derived from cereals ;
(*a*) Rice and rice flour ;
(*a*) Rye, rye flour and meal ;
(*a*) Sago and sago flour and meal ;
(*a*) Semolina ;
(*a*) Spaghetti ;
(*a*) Tapioca and tapioca flour ;
(*a*) Vegetables, canned ;
(*a*) Vegetables, fresh, not otherwise specifically prohibited ;
(*a*) Vermicelli ;
(*c*) Seeds, canary ;
(*b*) Seeds, clover and grass.

(*b*) Seeds for root crops, the following :—

Carrot ;
Kohl rabi ;
Mangold ;
Onion ;
Swede ;
Turnip ;

(*c*) Spices and mixtures thereof (except pepper) ;
(*c*) Sponges, raw and prepared ;
(*a*) Thermometers ;
(*c*) Valves, gas, steam and water ;
(*b*) Varnishes, oil ;
(*a*) Wood pulp ;
(*c*) Wood-screws, made of brass, iron or steel ;
(*b*) Zirconium minerals.

Now, therefore, Their Lordships, having taken the said recommendation into consideration, are pleased to order, and it is hereby ordered, that the same be approved.

Whereof the Commissioners of His Majesty's Customs and Excise, the Director of the War Trade Department, and all other persons whom it may concern are to take notice and govern themselves accordingly.

ALMERIC FITZROY.

POST OFFICE.

The 13th January 1917.

No. 302-P. & T.—In exercise of the power conferred by section 10 (1) of the Indian Post Office Act, 1898 (VI of 1898), the Governor General in Council is pleased to direct that the following amendment shall be made in the rules published in the Notification in the Department of Commerce and Industry, No. 2883-45, dated the 26th April 1913, as subsequently amended, namely :—

In the list of British Possessions and Protectorates given under the head "Letters" in rule 3, for the words "China (British Agencies in)" substitute "China (Territory of Wei-hai-Wei)".

H. F. HOWARD,
Secretary to the Government of India.

Post Office.

The [illegible] January [illegible]

No. [illegible]-F. & T.—In exercise of the powers conferred by section [illegible] (1) of the Indian Post Office Act, 1898 (VI of 1898), the Governor General in Council is pleased to direct that the following amendment shall be made in the list published in the Notification of the Department of Commerce and Industry, No. [illegible], dated the [illegible] April 1913, as subsequently amended, namely:—

In the list of British Possessions and Protectorates given under the head "Letters" in rule 3, for the words "China (British agencies in)" substitute "China (Territory of Wei-hai-wei)".

H. E. HOWARD,
Secretary to the Government of India.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

Simla, the 9th January 1917.

[The Secretary of State for India in Council has decided under existing conditions not to appoint any Europeans as Assistant Engineers in the Indian Public Works and State Railway Departments in 1917. Applications for appointments will, however, be accepted from Natives of India who are qualified under the Regulations.]

INDIAN PUBLIC WORKS DEPARTMENT AND INDIAN STATE RAILWAYS.

REGULATIONS AS TO APPOINTMENT OF ASSISTANT ENGINEERS, 1917.

[*The Secretary of State is unable to give any undertaking that the Regulations will remain unaltered in the future.*]

1. The Secretary of State for India in Council will, in the year 1917, make a number of appointments of Assistant Engineers in the Public Works and Stat Railway Departments of the Government of India.

In making these appointments he will act with the advice of a Selection Committee, including at least one eminent representative of the Engineering profession.

2. Applications for the appointments must be made on a printed form to be obtained from the Secretary, Public Works Department, India Office, Whitehall, London, S.W., and to be returned so as to reach him not earlier than 1st February 1917,* and not later than **Saturday, the 31st March 1917.**

3. Candidates must have attained the age of 21 and not attained the age of 24 years on the 1st July 1917. To this rule no exception can be made, save as provided in Appendix III.

[N.B.—*Natives of India must obtain a certificate of age and nationality in the form explained in Appendix II. As the production of this certificate is a necessary condition of appointment, intending candidates are advised to procure it without delay. The certificate should be forwarded to the India Office together with the candidate's form of application or at the earliest subsequent opportunity.*]

4. Every candidate, except as provided in Regulation 5, must be a natural-born subject of His Majesty of European descent, and at the time of his birth his father must have been a British subject, either natural-born or naturalised in the United Kingdom. The decision of the Secretary of State in Council whether a candidate satisfies this condition shall be final. A candidate must also be of good moral character and sound bodily health and, in the opinion of the Secretary of State for India in Council, in all respects suitable to hold an appointment in the Indian Public Works Department or State Railway Department.

5. Natives of India who are British subjects, and are not qualified under Regulation 4, are eligible for appointment, and shall be selected to the extent of 10 per cent. of the total number of Assistant Engineers thus recruited, if otherwise duly qualified.

6. Candidates must produce evidence that they have either (1) obtained one of the University degrees mentioned in Appendix I; or (2) passed the A.M.I.C.E. examination; or (3) obtained such other diploma or distinction in Engineering as the Secretary of State may decide to accept in any particular case.

7. It is preferred that candidates should have taken a college course and obtained one of the degrees mentioned in Appendix I. It is advisable that in addition they should have had at least one full year's practical experience of Civil Engineering under a qualified civil engineer at the time when they appear before the Selection Committee. Those whose qualifying diploma has been obtained without a college course should have had a full three years of such practical experience. In the event of any candidate being selected who has not, in the opinion of the Selection Committee, had sufficient practical experience, he may be required to undergo, after arrival in India, such period of probation in charge of works as may be decided upon, and his final appointment will be made dependent upon the result of such probation.

* Applications from candidates not resident in the United Kingdom may be submitted before this date and, since the India Office cannot undertake to correspond with candidates except by letter, such applications should be submitted as early as possible.

8. Candidates must be prepared, if called upon, to attend at the India Office, at their own expense, for a personal interview with the Selection Committee, which will probably take place at the end of April or early in May 1917.

9. They will further be required, before final appointment by the Secretary of State in Council, to appear, at their own expense, before the Medical Board at the India Office for examination as to their physical fitness for service in India.

The Regulations governing the physical examination of candidates for the Public Works and State Railway Departments of the Government of India are given in Appendix VI.

*10. Selected candidates will also be required to satisfy the Secretary of State of their ability to ride.

11. They will on appointment be provided with a free first-class passage to India and they will be expected to proceed thither about the end of September 1917.

Their pay will begin from the date of their landing in India, and, if they so desire, they will be able to obtain an advance of two months' pay, recoverable by monthly instalments of one-third of salary. Of this advance a portion not exceeding one-half may be drawn in England.

12. They will enter the Service as Assistant Engineers, on a salary of Rs. 4,560 a year (equal, at 1*s.* 4*d.* the rupee, to 304*l.* a year).

13. The instruments required by Assistant Engineers are supplied to them in India.

14. Particulars as to pay, pension, &c., are contained in Appendices IV and V.

INDIA OFFICE,
November 1916.

NOTE FOR THE INFORMATION AND GUIDANCE OF CANDIDATES.

The Selection Committee of 1906 drew attention to the subjects which were held to be of most importance for the Public Works Service, *viz.*,

Pure Mathematics, including a knowledge of the differential and integral calculus.

Applied Mathematics.

Geometrical and Engineering Drawing.

Surveying and Geodesy.

Strength of Materials and Theory of Structures.

Hydraulics.

Heat Engines.

Materials used in Construction.

Building Construction.—Wood and metal work, limes and cements, and building with stone, brick and concrete.

Knowledge of the principles of road-making, waterworks, sanitary and railway engineering. (Important.)

The Selection Committee were further of opinion that all candidates should have had some workshop training.

* Selected candidates will be examined by the Civil Service Commissioners as to their ability to ride, and will be required to obtain either—

(*a*) a certificate from the Civil Service Commissioners that they are sufficiently at home in the saddle for the efficient performance of all the duties of the Indian Public Works and State Railway Departments;

or (*b*) a certificate from the Civil Service Commissioners of minimum proficiency in riding.

In the latter case they will be subjected, on their arrival in India, to such further tests in riding as may be prescribed by their Government.

Candidates are warned that the certificate of minimum proficiency in riding, without which they will not be allowed to proceed to India, is only granted to those who can qualify in a series of tests, which includes jumping.

The chief tests will be saddling and bridling; mounting and dismounting; trotting and cantering; riding at a trot without stirrups; riding at a trot with stirrups but without reins, jumping a hedge hurdle about 3 feet in height.

Although the examination will, in the main, be confined to these points, the examiner will not be debarred from applying any other tests which may appear desirable.

APPENDICES.

APPENDIX I.

LIST OF DEGREES REFERRED TO IN PARAGRAPH 6.

The degrees shown in Lists A and B are accepted without reservation in the case of candidates who matriculated on or before 30th June 1914. The special conditions applicable to candidates who matriculated on or after 1st July 1914 are stated in the Notes appended to the two lists.

Candidates who rely on a degree in "Mechanical" or "Electrical" Engineering or in "Naval Architecture" should have had at least one year's practical experience in Civil Engineering.

List A.

Oxford.—B. A. (with Honours in the Engineering Science Final Honours School).

Cambridge.—B. A. (with Honours in Mechanical Science Tripos).

St. Andrews.—B. Sc. in Engineering.

Glasgow.—B. Sc. in Engineering.

Edinburgh.—B. Sc. in Engineering.

Dublin.—B. A. I., with Honours in Engineering.

London.—B. Sc., with Honours in "Civil and Mechanical" or "Electrical" Engineering.

Victoria University (Manchester).—B. Sc., with Honours in Engineering.

Birmingham.—B. Sc., with Honours in "Civil," "Mechanical," or "Electrical" Engineering.

Liverpool.—B. Eng., with Honours in "Civil," "Mechanical," or "Electrical" Engineering, or Naval Architecture.

Leeds.—B. Sc., with Honours in "Civil," "Mechanical" or "Electrical" Engineering.

Sheffield.—B. Eng., with Honours in "Civil," "Mechanical" or "Electrical" Engineering.

Bristol—B. Sc., with Honours in "Civil," or "Mechanical" Engineering.

Note to List A.—In the case of candidates who matriculated after 30th June 1914 the above degrees will be accepted only if taken after three years' study and the passing of the regular examinations in the several Universities. The condition as to three years' study will not, however, apply to Indians who, having taken an Indian degree which exempts them from part of the University course, shall have taken one of the above degrees in less than three years in accordance with the regulations of the University concerned.

List B.

Dublin.—B. A. I.

Durham.—B. Sc. in "Civil," "Mechanical" or "Electrical" Engineering, or in Nava Architecture.

London.—B. Sc. (Engineering).

Victoria University (Manchester).—B. Sc. Tech. in "Mechanical" or "Electrical" Engineering (Honours Division in the Final Examination).

University of Wales.—B. Sc. (in "Civil," "Mechanical" or "Electrical" Engineering)

Birmingham.—B. Sc. (Engineering).

Liverpool.—B. Eng.

Leeds.—B. Sc. in "Civil" or "Mechanical" Engineering.

Sheffield.—B. Eng. (First Class in the Final Examination).

National University of Ireland.—B. E.

Bristol.—B. Sc. in "Civil" or "Mechanical" Engineering.

Note to List B.—In the case of candidates who matriculated after 30th June 1914 the degrees in List B will be accepted only if (1) the Matriculation or other Entrance Examination accepted by the Institution of Civil Engineers to the Engineering course in the University has been passed, and (2) a regular course of study occupying not less than three academical years has been pursued in the University between the passing of such Matriculation or other Entrance Examination and the passing of the final examination for the degree.

But Indians who have taken an Indian degree which exempts them from part of the University course will be regarded as having satisfied condition (1), and will be exempted from condition (2) if their degree has been obtained in less than three years in accordance with the Regulations of the University concerned.

APPENDIX II.

PARTICULARS REGARDING THE CERTIFICATE OF AGE AND NATIONALITY TO BE OBTAINED BY CANDIDATES WHO ARE NATIVES OF INDIA.

A.—*Rules for Candidates born within His Majesty's Dominions.*

1. A candidate who is resident in British India must obtain a certificate signed either (*a*) by the Secretary to Government (or his lawful deputy) of the province in which his family resides or (*b*) by the Commissioner (or his lawful deputy) of the District in which his family resides.

2. A candidate who is resident in a Native State must obtain a certificate signed by the highest Political Officer (or his lawful deputy) accredited to the State in which his family resides.

3. The certificate required must be in the following form—

"I hereby certify that has submitted the proofs of his birth detailed below,* and has satisfactorily shown that he was actually born on or about the date stated, *viz.*, the day of 18 , at a place within His Majesty's dominions."

* (*Here enter details.*)

and the nature of the evidence produced must be such as to satisfy the officer who issues the certificate.

4. The documentary evidence which a candidate may be expected to produce in order to obtain such certificate comprises :—

(*a*) The horoscope.

(*b*) Family books.

(*c*) Tradesmen's account books showing entries relating to the birth.

(*d*) The record of admission in the registers of the school in which the candidate was educated, and the record of the candidate's age at various periodical school examinations.

(*e*) If the candidate is matriculated, a certified copy of his application to the Registrar in Form A.

Oral testimony from persons able to give relevant evidence may also be taken.

5. If a candidate has proceeded to England without obtaining a certificate, the certificate may be granted to his father or guardian on production of the requisite evidence.

B.—*Rules for Candidates not born within His Majesty's Dominions.*

6. The rules are the same as the foregoing except that a candidate not born within His Majesty's dominions must also prove that he is the son or grandson of a person born in those dominions, and in his case the form of certificate must be not as in paragraph 3 above but as follows :—

"I hereby certify that has submitted the proofs of his birth detailed below* and has satisfactorily shown that he was actually born on or about the date stated, *viz.*, the day of 18 , and that he was born at a place without His Majesty's dominions, but that his father / paternal grandfather was a person born in those dominions."

(* *Here enter details.*)

APPENDIX III.

1. Any person who has joined since the 4th August 1914, or may join during the present war, the Army or Navy or Royal Marines, or has rendered or may render during the same period actual military service in the Special Reserve or Territorial Force, Royal Naval Reserve or Royal Naval Volunteer Reserve, may, if eligible in point of age and in other respects under the Regulations as they now stand for admission to the competition held in 1915, 1916, or 1917 (but over age in 1916, 1917, or 1918 respectively), deduct from his actual age at the time of the competition held in 1916, 1917, or 1918 as the case may be :—

(*a*) The actual period of such service, if it has not exceeded three months.

(*b*) One year, if the actual period of service has exceeded three months. No candidate will be allowed to deduct more than one year from his actual age.

2. The same concession may also be granted to those who have been employed during the same period in connection with the armed forces of the Crown at home or abroad giving their whole time and under obligation to serve for the duration of the war or until their discharge or for any period not terminable at their own option, provided that their employment be not on ordinary commercial terms, such as that of Assistant Paymasters, Clerks, artisans, and the like.

3. The grant of the concession described in paragraph (2) will be at the discretion of the Secretary of State for India in Council, whose decision in each case will be final. Candidates who contemplate applying for an age deduction under (2) will do well to apply to the India Office for a ruling on their case.

4. Candidates to be eligible for the concessions in (1) or (2) must furnish an official certificate of the period and satisfactory character of their service, and if any doubt arise whether the service of any candidate is of the kind contemplated by this Notice, the Secretary of State for India in Council reserves to himself the right to decide the case upon its merits.

APPENDIX IV.

PARTICULARS REGARDING THE INDIAN PUBLIC WORKS DEPARTMENT (EXECUTIVE BRANCH).

The arrangements and salaries hereinafter described are subject to revision according to the requirements of the Service.)

1. The Engineer Establishment of the Indian Public Works Department consists of a staff of Engineers, military and civil, engaged on the construction and maintenance of the various public works undertaken by the State in India.

2. The permanent establishment of the Department is recruited from the following sources :—

(1) Officers of Royal Engineers.

(2) Persons appointed to the Imperial Service by the Secretary of State by selection from the United Kingdom.

(3) Persons educated at the Government Civil Engineering Colleges in India, and appointed to the Provincial Services by the Government of India.

(4) Occasional admission of other qualified persons.

3. The various ranks of the Department are at present as follows :—

	Salary per annum (Imperial Service).
	Rs.
Chief Engineer, First Class	33,000
" " Second Class	30,000
Superintending Engineer, First Class	24,000
" " Second Class	21,000
" " Third Class	18,000
Executive Engineer, 20th year of service and following years	15,000
" " 19th year of service	14,400
" " 18th year of service	13,800
" " 17th year of service	13,200
" " 16th year of service	12,600
" " 15th year of service	12,000
" " 14th year of service	11,400
" " 13th year of service	10,800
" " 12th year of service	10,200
" " 11th year of service	9,600
*Assistant Engineer, 10th year of service	9,000
" " 9th year of service	8,400
" " 8th year of service	7,920
" " 7th year of service	7,440
" " 6th year of service	6,960
" " 5th year of service	6,480
" " 4th year of service	6,000
" " 3rd year of service	5,520
" " 2nd year of service	5,040
" " 1st year of service	4,560

* Officers of the Assistant Class will ordinarily pass into the executive class in the 11th year of service but no Imperial Engineer may draw more than Rs. 9,600 per annum unless he holds charge of a division or a charge of equal importance.

4. The increments will be given for approved service only, and in accordance with the rules of the Department.

Exchange compensation allowance will not be granted to future entrants.

5. Promotions above the grade of Executive Engineer are dependent on the occurrence of vacancies in the sanctioned establishment, and are made wholly by selection ; mere seniority is considered to confer no claim to promotion.

APPENDIX V.

PARTICULARS RELATING TO PENSIONS, PROVIDENT FUND, AND LEAVE.

N.B.—*This Appendix is compiled from the regulations for the time being, and is subject to alterations from time to time. The full leave and pension rules are contained in the Civil Service Regulations published by the Government of India.*]

1. The following is a summary of the principal pension rules applicable to Engineers appointed to the Imperial Service by the Secretary of State from the United Kingdom.

An officer is eligible for a pension on voluntary retirement after completing 20 years' qualifying service or attaining the age of 55 years. If at an earlier date he is compelled to retire from the Service through ill-health not occasioned by irregular or intemperate habits, he becomes eligible for an invalid pension or a gratuity according to the length of his service.

The amount of pension or gratuity is regulated as follows :—

After a service of less than 10 years, an invalid gratuity not exceeding one month's emoluments for each completed year of service.

After a service of not less than 10 years an invalid pension not exceeding the following amounts :—

Years of completed service.	Maximum limit of pension.
	Rs.
10	1,000 a year.
11	1,400 a year.
12	1,800 a year.
13	2,200 a year.
14	2,600 a year.
15 }	3,000 a year.
16 }	
17 }	
18 }	
19 }	

After a service of not less than 20 years, a retiring pension not exceeding the following amounts :—

Years of completed service.	Maximum limit of pension.
	Rs.
20 to 24	4,000 a year.
25 and above	5,000 a year.

Officers who have shown special energy and efficiency during an effective service of three years in certain appointments may, at the discretion of the Government of India, be allowed an additional pension of Rs. 1,000 a year, subject to the condition that the officer must not retire voluntarily before the completion of a total qualifying service of 28 years.

Subject to certain prescribed conditions, rupee pensions are now issued at the rate of exchange of 1*s*. 9*d*. the rupee to pensioners residing in countries in which the Indian Government rupee is not legal tender.

2. A general provident fund to which all Civil Engineers entering the Public Works Department in the future will subscribe has been established for all Civil Engineers of the Department on the following basis :—

(1) The contribution is compulsory up to 6¼ per cent., on salaries, with not more than a further 9⅜ per cent. voluntary contributions. Subscriptions on leave of any kind are optional.

(2) Compound interest on such payment is annually credited by Government to each officer subscribing, the rate being at present 4 per cent. per annum.

(3) The sum which thus accumulates to the credit of an officer is his absolute property, subject to the rules of the Fund, and is handed over to him unconditionally on quitting the Service; or, in the event of his death before retirement, to such person or persons as, under the rules of the Fund for the time being in force, may be entitled thereto.

(4) Other forms of life insurance will, however, if they fulfil certain conditions, be accepted in lieu of the contributions in (1).

LEAVE.

3. The following is a summary of the principal regulations relating to the leave admissible to Engineers appointed to the Imperial Service by the Secretary of State from the United Kingdom.

(*a*) *Short Leave.*

4. Privilege leave is a holiday which may be granted to the extent of one eleventh part of the time that an officer has been on duty without interruption; and it may be accumulated up to three months, earned by 33 months' duty. During privilege leave the officer retains a lien on his appointment, and receives an allowance equal to the salary which he would receive if he were on duty in the appointment on which he as a lien. An interval of not less than six months must elapse between two periods of absence on privilege leave.

Privilege leave may be prefixed to furlough, special leave, or extraordinary leave without allowances. The whole period of leave thus taken in combination is known as combined leave. Combined leave cannot be granted for a shorter period than six months, nor, except on medical certificate, may it be extended beyond two years.

5. Extraordinary leave without allowances may be granted in case of necessity, and, except in certain specified cases, only when no other kind of leave is by rule admissible. It may be granted in continuation of other leave.

6. Subsidiary leave in India for a minimum of ten days, usually with half average salary, may be granted to an officer proceeding on or returning from leave out of India, or on retirement, to enable him to reach the port of embarkation or to rejoin his appointment. It is admissible only at the end, and not at the beginning, of combined leave.

7. Short leave is also granted to enable officers to appear at examinations, &c.

(*b*) *Long Leave.*

8. Furlough and special leave with allowances (*see* paragraph 10) are admissible to an aggregate maximum amount of six years during an officer's service. The amount of furlough "earned" is one-fourth of an officer's active service, and the amount "due" is that amount less any enjoyed.

Furlough without medical certificate can, if due, be generally taken after eight years' active service, and again after intervals of not less than three years' continuous service. It is limited to two years at a time.

Furlough on medical certificate may be granted (*a*) to an officer who has rendered three years' continuous service, for not more than two years, but capable of extension up to three years, and (*b*) to an officer who has not rendered three years' continuous service, up to one year in any case, and up to such longer period, if any (but not exceeding two years), as the officer may have furlough "due" to him.

9. The allowances admissible during furlough are :—

(1) During the first two years of furlough without medical certificate and during so much of furlough with medical certificate as may be "due"—half average salary subject to certain maximum and minimum limits.

(2) After the expiration of the period for which the foregoing allowances are admissible,—one quarter of average salary, subject to certain maximum or minimum limits.

10. Special leave may be granted at any time for not more than six months, with intervals of six years' service; allowances, calculated as during furlough, are given during the first six months only, whether taken in one or more instalments.

General Rules.

11. Leave of absence, whether on furlough or on privilege leave, can never be claimed as of right, and is given or refused at the discretion of Government.

12. After five years' continuous absence from India, an officer is considered to be out of the employment of Government.

13. When leave allowances other than privilege leave pay are paid at the Home Treasury, or in a Colony where the standard of currency is gold, rupees are converted into sterling at the rate of exchange fixed for the time being for the adjustment of financial transactions between the Imperial and the Indian Treasuries, unless any other rate has been exceptionally authorised. But for the present the rate of conversion is subject to a minimum of 1*s.* 6*d.* to the rupee. Privilege leave pay when issued from the Home Treasury (this is only admissible when privilege leave is combined with other leave) is converted at 1*s.* 4*d.* to the rupee.

APPENDIX VI.

REGULATIONS AS TO THE PHYSICAL EXAMINATION OF CANDIDATES FOR APPOINTMENT TO THE PUBLIC WORKS DEPARTMENT OF THE GOVERNMENT OF INDIA.

Note.—These Regulations are published for the convenience of candidates and in order to enable them to ascertain the probability of their coming up to the required physical standard. But it must be clearly understood that the Secretary of State reserves to himself an absolute discretion to reject as unfit any candidate whom he may consider, after hearing the opinion of his medical advisers, to be physically disqualified for the public service; and that his discretion is in no respect limited by these Regulations.

It is not the practice to communicate to candidates who may be reported as physically unfit for service in India the reasons for the Medical Board's opinion.

General Physical Requirements.

1. A candidate must be in good mental and bodily health, and free from any physical defect likely to interfere with efficient performance of duty.

2. In the examination of candidates the Medical Board will apply the following table of correlation of age, height, and chest girth :—

Age.	Height without Shoes.	Chest.	
		Girth when expanded.	Range of Expansion.
	Inches.	Inches.	Inches.
21 and upwards . . .	62½ and under 65 . . .	35	2
	65 " 68 . . .	35½	2
	68 " 70 . . .	36	2
	70 " 72 . . .	36½	2½
	72 and upwards . . .	37	2½

3. *Measurement of Height.*—The candidate will be placed against the standard with his feet together, and the weight thrown on the heels, and not on the toes or otuside of the feet. He will stand erect without rigidity, and with the heels, calves, buttocks, and shoulders touching the standard : the chin will be depressed to bring the vertex of the head level under the horizontal bar, and the height will be noted in parts of an inch to eighths. In the Indian Police Force a minimum height of 5 ft. 4 ins. is required, but in other Departments no fixed limit of height is imposed.

4. *Measurement of Chest.*—The candidate will be made to stand erect with his feet together, and to raise his hands above his head. The tape will be carefully adjusted round the chest, with its posterior upper edge touching the inferior angles of the shoulder blades and its anterior lower edge the upper part of the nipples. The arms will then be lowered, to hang loosely by the side, and care will be taken that the shoulders are not thrown upwards or backwards so as to displace the tape. The candidate will then be directed to empty his chest of air as much as is possible. This is best done by continuous whistling with the lips as long as sound can be produced. The tape is carefully gathered in during the

process, and when the minimum measurement is reached it is recorded. The candidate will then be directed to inflate his chest to its utmost capacity. This maximum measurement will likewise be noted. The girth with the chest fully expanded and the range of expansion between the minimum and the maximum will then be recorded.

5. The hearing must be good.

6. The speech without impediment.

7. The teeth in good order, *i.e.*, decayed or broken teeth must be properly stopped or crowned, and deficient teeth replaced by artificial teeth where necessary for effective mastication.

8. The chest must be well formed, the lungs and heart sound.

9. Rupture, hydrocle, varicocele, varicose veins in a severe degree, or other condition likely to cause inefficiency will disqualify a candidate, unless such condition is cured by operation.

10. The limbs, feet, and toes must be well formed and developed, with free and perfect motion of all the joints.

11. A candidate must have no congenital malformation or defect likely to interfere with efficiency.

12. A candidate must not be the subject of chronic skin disease.

13. Evidence of previous acute or chronic disease pointing to an impaired constitution will disqualify.

14. The Regulations as to the standard of vision required are shown separately for each department. In all cases of "colour blindness" a note of the same will be made on the candidate's papers.

Candidates may, if they wish it, undergo a preliminary examination by the Medical Board, which meets at the India Office every Tuesday, under the following conditions :—

(*a*) Applications must be addressed to the Under Secretary of State, India Office, Whitehall, London, accompanied by a fee of two guineas, and a statement as to the particular appointment which the candidate desires to obtain.

(*b*) Candidates must pay their travelling expenses.

(*c*) Candidates considered to be unfit by the Medical Board at this preliminary examination are not bound to accept its opinion, but may, *at their own risk*, continue their studies, with the knowledge that they will have to submit themselves for a final medical examination by the Medical Board, prior to the examination, or to their appointment.

(*d*) On the other hand, it must be distinctly understood that the preliminary examination by the Medical Board is held solely for the candidate's information, and that, if after that examination he is reported to be apparently fit, he has not on that account any claim to be accepted as physically fit when he presents himself for the final Medical Examination, upon which alone his acceptance or rejection will depend. Candidates may be considered fit for the Service at the preliminary examination, but may be found at the final examination to be unfit, either on account of some physical defect which did not exist or passed undetected at the preliminary examination, or for other reasons.

REGULATIONS AS TO THE STANDARD OF VISION.

1. If myopia in one or both eyes exists, a candidate may be passed provided the ametropia does not exceed 3·5 D, and if, with correcting glasses not exceeding 3·5 D, the acuteness of vision in one eye equals $\frac{6}{6}$ and in the other $\frac{6}{9}$, there being normal range of accommodation with the glasses.

2. Myopic astigmatism does not disqualify a candidate, provided the lens, or the combined spherical and cylindrical lenses, required to correct the error of refraction, does not exceed 3·5 D; the acuteness of vision in one eye, when corrected, being equal to $\frac{6}{9}$, and in the other $\frac{6}{6}$, together with normal range of accommodation with the correcting glasses, there being no evidence of progressive disease in the choroid or retina.

3. A candidate having total hypermetropia not exceeding 4 D is not disqualified, provided the sight in one eye (when under the influence of atropine) equals $\frac{6}{9}$, and in the other eye equals $\frac{6}{6}$, with + 4 D glasses, or any lower power.

4. Hypermetropic astigmatism does not disqualify, provided the lens or combined lenses required to cover the error of refraction do not exceed 4 D, and that the sight of one eye equals $\frac{6}{9}$, and the other $\frac{6}{6}$, with or without such lens or lenses.

5. A candidate having a defect of vision arising from nebula of the cornea is disqualified if the sight of one eye be less than $\frac{6}{12}$. In such a case the better eye must be emmetropic. Defects of vision arising from pathological or other changes in the deeper structures of either eye, which are not referred to in these rules, may exclude a candidate.

6. Squint or any morbid condition, subject to the risk of aggravation or recurrene, in either eye, may cause the rejection of a candidate. Any imperfection of the colour sense is a disqualification for appointment to the engineering branch of the Railway Department. In other cases the existence of imperfection of colour sense will be noted on the candidate's papers.

FOR ALL APPOINTMENTS UNDER THE INDIAN GOVERNMENT A DECLARATION, AS FOLLOWS, IS REQUIRED FROM CANDIDATES.

1. I____
declare upon honour that, to the best of my knowledge and belief, I am not at present suffering or affected with any form of disease or bodily infirmity, such as—

(a) Disease of the heart or lungs.
(b) Venereal disease.
(c) Fits.
(d) Rupture.
(e) Varicocele or varicose veins.
(f) Hydrocele.
(g) Malformation.
(h) Congenital defect.
(i) Defective sight or hearing.
(j) Loss of teeth.
(k) Impediment in speech.
(l) Gout or rheumatism.

2. That I have not to my knowledge any hereditary tendency or predisposition to mental or constitutional disease, such as—

(a) Fits or insanity.
(b) Cancer.
(c) Consumption or scrofula.

3. That I will fully reveal to the Medical Board all circumstances within my knowledge that concern my health and fitness for the appointment for which I am a candidate.

4. That I have previously been examined by a Medical Board for the public service and was declared on the

Signature_____________________________________

Date____

N.B.—A wilful mis-statement by a candidate will invalidate any subsequent appointment obtained.

For Office use only.
No.
Ackd.

INDIAN PUBLIC WORKS DEPARTMENT AND INDIAN STATE RAILWAYS.

FORM TO BE FILLED UP BY CANDIDATES FOR APPOINTMENT AS ASSISTANT ENGINEER, 1917.

Every Candidate must submit an application on this form to the Secretary, Public Works Department, India Office, Whitehall, London, S. W., so as to reach him on or before Saturday, the **31st March 1917,** *at the latest.*

The Application Form should not, however, be sent to him before the 1st February 1917.†

If Candidates writing from the United Kingdom who fill up and return the Application Form do not receive an acknowledgment of it within four complete days, they should communicate with the Secretary, Public Works Department.

INDIA OFFICE,
November 1916.

1	Name in full.
2	Address. *(Any alteration to be notified to the Secretary, Public Works Department, India Office, Whitehall, London, S. W.).*
3	Date and place of Birth. *(In the event of the Candidate's selection, he will be required to produce a Birth Certificate or such other evidence as to date of birth as may be considered satisfactory.)*
4	Profession or Occupation of Father; and whether at the time of Candidate's birth, his father was a British subject either natural-born or naturalised in the United Kingdom.

† Candidates not resident in the United Kingdom may return the form before this date.

5 (*a*) Parentage of father, showing whether he was of European descent.

(*b*) Parentage of mother, showing whether she was of European descent.

6 The names of any near relatives who have been, or are now, in the service of the Indian Government, and the appointments at present, or immediately before retirement or decease, held by them.

7 All Institutions where educated, since the age of 15, with dates, distinguishing whether or not the Candidate was in residence at such Institutions.

8	University degree, diploma, or other distinction in Engineering, with name of Institution at which obtained.
9	Details as to University Honours, Prizes, etc.
10	Nature and extent of practical experience of civil engineering, *with full dates*. The names and qualifications of the engineers under whose direction the candidate has worked should be stated. (References to work done in connection with a candidate's college course should not be made in this space.)
11	Whether married or single.

12 Names and Addresses of either two or three persons (of whom one should be connected with the Institution at which the Candidate has studied Engineering and one should be a Civil Engineer under whom he has obtained practical experience) who will testify, if applied to, as to conduct and character during the last four years. (*References will not be accepted from persons who are related to the Candidate or have no personal knowledge of the Candidate.*)

13 Whether the Candidate has in any previous year applied for appointment to the Public Works Department, or for any other appointment under the Government of India, either in England or in India.

Signature ____________________

Date ____________________ 1917.

FROM THE "GAZETTE OF INDIA" EXTRAORDINARY, DELHI, SATURDAY, JANUARY 20, 1917.

No. 182-M. D.

GOVERNMENT OF INDIA.

DEPARTMENT OF COMMERCE AND INDUSTRY.

GEOLOGY AND MINERALS.

RESOLUTION.

Delhi, the 20th January 1917.

THE Governor-General in Council is pleased to direct that the following amendments be made in the rules for regulating the grant by Local Governments of licenses to prospect for minerals and the grant of mining leases in British India, published with the Resolution of the Government of India in the Department of Commerce and Industry No. 7552-7581—21, dated the 15th September 1913, as amended by Resolution No. 263-292—7 G. & M., dated the 12th January 1915.

1. For rule 3, read the following:—" A Certificate of Approval or a prospecting license or a mining lease shall be granted only to a person who is a British subject, or if the person be a company or firm, only if such company or firm is shown to the satisfaction of the Local Government to be controlled by British subjects. In the case of the death of the person or any other persons to whom the license or lease has been granted it shall inure for the benefit of his legal representatives only if they are British subjects, or a company or firm shown to the satisfaction of the Local Government to be controlled by British subjects."

2. Omit rule 12 (*a*).

3. For rule 30 (*vi*), read the following:—" The licensee may, with the previous sanction of the Local Government, assign his license or transfer any right or interest thereunder, to a person holding a valid certificate of approval, subject to the condition that every such assignment or transfer shall, within three calendar months from the date of its completion, be registered in the office of the Collector on payment of a fee of fifty rupees."

4. For rule 50 (*vii*), read the following:—" The lessee may with the previous sanction of the Local Government assign his lease or transfer any right or interest thereunder to a person holding a valid certificate of approval subject to the condition that every such assignment or transfer shall within three calendar months from the date of its completion be registered in the office of the Collector on payment of a fee of fifty rupees.

ORDER.—Ordered, that a copy of this Resolution be forwarded to all Local Governments and Administrations for information and guidance, and that a copy be forwarded to the Foreign and Political Department and the Department of Revenue and Agriculture, to Chambers of Commerce and to the Director of the Geological Survey of India, for information.

Ordered also, that the Resolution be published as a *Gazette Extraordinary* for general information.

H. F. HOWARD,

Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA," DELHI, SATURDAY, JANUARY 20, 1917.

PUBLIC WORKS DEPARTMENT.

NOTIFICATION

Simla, the 19th January 1917.

No. 3.—The Governor-General in Council is pleased to order the following promotions in and to the rank of Chief Engineer in consequence of the appointment of Mr. T. R. J. Ward, C.I.E., M.V.O., to officiate as Inspector-General of Irrigation:—

Name.	From	To	Date.
Mr. F. W. Woods ...	Superintending Engineer, 1st Class.	Chief Engineer, 2nd Class, officiating.	30th December 1916, afternoon.

F. C. ROSE,

Secretary to the Government of India.

BOARD OF EXAMINERS.

NOTICE.

Qualified Urdu Munshis.

THE following list of Munshis who are qualified to teach Urdu under India Army Order No. 162 of 1907 is published for the information of all those students of this language who are desirous of obtaining competent teachers :—

AMBALA.

M. Mohd. Miyan Khan ... ... Sadar Bazar, Ambala.

M. Mohd. Akbar Khan ... ... The Oriental Lodge, Ambala.

M. Anand Sarup ... ... Sadar Bazar, Ambala Cantonment (winter only).

M. Mohd. Ishaq ... ... R. A. Munshi, B. C. Bazar, Ambala.

FEROZEPORE.

M. Suraj Narain, B.A. ... ... Kabari Bazar, Ferozepore.

JHELUM.

M. Thakur Das Pahwa ... ... Officers' Munshi, Jhelum.

JULLUNDUR.

M. Karam Chand ... ... C/o Jacki Mull & Sons, Suddar Bazar, Jullundur Cantonment.

KASAULI.

M. Anand Sarup ... ... Depôt Munshi, Kasauli (summer only).

LAHORE CANTONMENT.

M. Sayyad Aulad Ali, Gilani ... Miran Shah Lane, Taksali Gate, Lahore.

MURREE HILLS.

M. S. C. Bagchi ... ... Munshi, Lawrence Government European School, Ghoragali, P. O., Murree Hills.

RAWALPINDI.

M. Ghulam Muhiuddin ... ... R. A. Brigade Munshi, Rawalpindi.

M. Ghulam Rasul ... ... Sadar Bazar, Rawalpindi.

M. Kazi Abdul Haqq Khan ... C/o Kazi Najam-ud-din Khan, Officers' Munshi, Jhangi Street, Rawalpindi City.

M. Shaikh Amir Bakhsh, Gyani (Munshi Fazil). Officers' Munshi, Ahata Sultan, Rawalpindi City.

SIALKOT.

M. Ajab Shah Anand ... ... Officers' Munshi, Saddar Bazar, Sialkot.

N. B.—* * * * * * * * *

Whenever any Munshi changes his address, he is requested to communicate his new address to the Board of Examiners.

O. F. JENKINS,

Secretary and Member, Board of Examiners.

2039 PGG—828—26-1-17—SGPP Lahore.

Registered No. L. 864.

The Government Gazette

PUNJAB AND ITS DEPENDENCIES.

Published by Authority.

LAHORE, FRIDAY, FEBRUARY 2, 1917.

PART II.

Republications from the "Gazette of India."

FROM THE "GAZETTE OF INDIA," DELHI, SATURDAY, JANUARY 27, 1917.

HOME DEPARTMENT.

NOTIFICATION.

ESTABLISHMENT.

Delhi, the 26th January 1917.

No. 410-*C.*—The services of Lieutenant-Colonel J. C. C. Angelo, I. A., a Deputy Commissioner in the Punjab, are replaced at the disposal of His Excellency the Commander-in-Chief in India with effect from the 12th December 1916.

J. H. DuBOULAY,

Secretary to the Government of India.

FOREIGN AND POLITICAL DEPARTMENT.

NOTIFICATION.

Delhi, the 22nd January 1917.

No. 488-*D.*—*Erratum.*—In the notification by the Government of India in the Foreign and Political Department, No. 23-D., dated the 1st January 1917, *for* " Sardar Hussain Khan, Tumandar of Sori Lund Tribe, Dera Ghazi Khan District, in the Punjab " *read* " Sardar Ghulam Hussain Khan, Tumandar of Sori Lund Tribe, Dera Ghazi Khan District, in the Punjab. "

J. B. WOOD,

Secretary to the Government of India.

ARMY DEPARTMEMT.

Delhi, the 26th January 1917.

VOLUNTEER CORPS.

APPOINTMENTS, PROMOTIONS AND RESIGNATIONS.

1st Punjab Volunteer Rifles.

No. 112.- Senior Assistant Surgeon and Honorary Lieutenant James Francis Fleming, Indian Subordinate Medical Department, to be Surgeon Lieutenant, to fill an existing vacancy. Dated the 1st December 1916.

A. H. BINGLEY, *Major-General,*

Secretary to the Government of India.

DEPARTMENT OF COMMERCE AND INDUSTRY.

NOTIFICATIONS.

Delhi, the 27th January 1917.

No. 1073-*C. W.*—The following Order in Council is published for general information :—

AT THE COUNCIL CHAMBER, WHITEHALL.

The 19th day of December, 1916.

BY THE LORDS OF HIS MAJESTY'S MOST HONOURABLE PRIVY COUNCIL.

WHEREAS it is provided by section 2 of the Customs (Exportation Prohibition) Act, 1914, that any Proclamation or Order in Council made under section 8 of the Customs and Inland Revenue Act, 1879, as amended by the Act now in recital, may, whilst a state of war exists, be varied or added to by an Order made by the Lords of the Council on the recommendation of the Board of Trade :

And whereas it is provided by section 2 of the Customs (Exportation Restriction) Act, 1914, that any Proclamation made under section 1 of the Exportation of Arms Act, 1900, may whether the Proclamation was made before or after the passing of the Act now in recital, be varied or added to, whilst a state of war exists, by an Order made by the Lords of the Council on the recommendation of the Board of Trade :

And whereas by a Proclamation, dated the 10th day of May 1916, and made under section 8 of the Customs and Inland Revenue Act, 1879, and section 1 of the Exportation of Arms Act, 1900, and section 1 of the Customs (Exportation Prohibition) Act, 1914, the exportation from the United Kingdom of certain articles to certain or all destinations was prohibited :

And whereas by subsequent Orders of Council the said Proclamation was amended and added to in certain particulars :

And whereas there was this day read at the Board a recommendation from the Board of Trade to the following effect :—

That the Proclamation, dated the 10th day of May 1916, as amended and added to by subsequent Orders of Council, should be further amended by making the following amendments in and additions to the Schedule to the same :—

(1) That the following headings should be deleted :—

(c) Bags, wrappers or sacks not otherwise specifically prohibited (except paper bags) other than any such bags, wrappers or sacks as constitute the coverings of goods to be shipped for exportation, and are allowed by the Commissioners of Customs and Excise to be shipped as such coverings ;

(a) Bag, wrappers or sacks made of jute, other than any such bags, wrappers or sacks as constitute the coverings of goods to be shipped for exportation, and are allowed by the Commissioners of Customs and Excise to be shipped as such coverings ;

(b) Fibre, China ;
(a) Fibre, Mauritius ;
(a) Fibre, Mexican ;
(a) Fibre, Mexican Istle ;
(a) Jute piece goods and piece goods mainly composed of jute ;
(a) Jute threads ;
(a) Jute twist ;
(a) Jute webbing ;
(a) Jute yarns ;

Metals and ores, the following :—

(b) Scheelite ;
(b) Wolframite ;
(b) Strontium sulphate ;

(2) That the following headings should be added :—

(c) Bags, wrappers or sacks not otherwise specifically prohibited (except unwoven paper bags) other than such bags, wrappers or sacks as constitute the coverings of goods to be shipped for exportation, and are allowed by the Commissioners of Customs and Excise to be shipped as such coverings ;

(b) Bags and sacks made wholly or partly of jute, other than such bags or sacks as constitute the coverings of goods to be shipped for exportation, and are allowed by the Commissioners of Customs and Excise to be shipped as such coverings ;

Chemicals, etc., the following :—

(a) Strontium compounds, and mixtures containing strontium compounds ;

(c) Ferrets ;
(c) Fibre, China ;
(c) Fibre, Mauritius ;
(c) Fibre, Mexican ;
(c) Fibre, Mexican Istle ;
(b) Jute, piece goods made wholly or partly of ;
(b) Jute threads ;
(b) Jute twist ;
(b) Jute webbing ;

(a) Jute wrappers (Surat tares) other than such wrappers as constitute the coverings of goods to be shipped for exportation, and are allowed by the Commissioners of Customs and Excise to be shipped as such coverings ;

(b) Jute yarns ;

Metals and ores, the following :—

(b) Tungsten (including ferberite, hubnerite, scheelite and wolframite) ;

(c) Wine.

Now, therefore, Their Lordships, having taken the said recommendation into consideration, are pleased to order, and it is hereby ordered, that the same be approved

Whereof the Commissioners of His Majesty's Customs and Excise, the Director of hte War Trade Department, and all other persons whom it may concern, are to take notice and govern themselves accordingly.

ALMERIC FITZROY.

No. 1093-*C. W.*—In exercise of the powers conferred by section 3 of the import and Export of Goods Act, 1916 (XI of 1916), the Governor-General in Council is pleased to direct

that the following additions shall be made in this Department notification No. 66-C. W. D. dated the 13th January 1917, *viz.* :—

Additions

Daibun Yoko	Tientsin.
Fung Chong	Shanghai.
Hock Cheang and Company	Swatow.
League, T. J. (Union Business Agency)	Tientsin.
Shanghai Import and Export Company	Shanghai.
Union Business Agency (T. J. League)	Tientsin.
Wonghungkee	...

No. 1094-*C. W.*—In exercise of the powers conferred by section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), and in supersession of this Department notification No. 65-C. W. D., dated the 13th January 1917, the Governor-General in Council is pleased to prohibit the import and export of all goods, directly or indirectly, from and to Siam except such goods as are shipped by or consigned to the Trading concerns in Siam named in the Schedule hereto attached.

Provided that nothing in this notification shall be deemed to authorise the import or export of any article, the import or export of which is prohibited by or under any enactment.

SCHEDULE.

SIAM WHITE LIST.

His Majesty's Diplomatic, Consular, Military and Naval Officers, British Missionary Bodies and Missionary Bodies of Allied and Neutral Countries.

Siamese Government Ministries and Departments.
Legations of Allies and Neutral Powers.

Abdoolally, H.	Bangkok.
Abdoolcaium, K. Saherwalla	"
Adam, A. H. M., & Co.	"
Adamji Alibhai Dorajiwalla	"
Adamsen, Dr. (Seekak Dispensary)	"
Ah Lee Koh (Yan See Tai Lee Kee)	Nakawn Lampang.
Alibhai Chinwalla	Bangkok.
American Presbyterian Mission Press	"
Angullia, A., & Sons	"
Apothecaries Hall	"
Arracan Co., Ltd.	"
Asiatic Petroleum Co., Ltd.	"
Assumption Printing Press	"
Baboojee, A. K.	"
Badman, H. A., & Co.	"
Bamrung Nukulkij Printing Works (Luang Damrong)	"
Bangkok Dock Co., Ltd.	"
Bangkok Manufacturing Co., Ltd.	"
Bangkok Times Press, Ltd....	"
Bangkok United Club	"
Bangnon Syndicate	"
Banque de l'Indo-Chine	Renong.
Barrow, Brown & Co.	Bangkok.
Beranger, Malcolm (Maison Beranger)	"
Berli & Co., Ltd., A.	"
Bhandakayacara	"
Bombay Burmah Trading Corporation, Ltd. ...	"
Boon Long	Bangkok and Chiengmai.
Boon Mee Dispensary	Bangkok.
Borgersen, H. B.	"
Borneo Co., Ltd.	"
British American Tobacco Co., Ltd.	Bangkok and Chiengmai.
British Club	Bangkok.
British Dispensary	"
Brohma Yodhee, Mrs. Luang	"
Buan Hoa Seng	"

Buan Soon Lee & Co.	Bangkok.
Budroodin, F. H.	"
Cartwright, B. O.	"
Chapman, W. P.	"
Chartered Bank of India, Australia and China	Bangkok and Puket.
Chiengmai Mission Press	Chiengmai.
Chinese Mercantile Dispensary	Bangkok.
Chino-Siam Daily News	"
Chino-Siamese Trading Co.	"
Chinwala, Allibhai	"
Choo Kwang Lee	"
Chotirmall, K. A. J., & Co.	"
Chung Choo Guan Ah Fook	"
City Dispensary	"
Comptoir Francais du Siam	"
Couper-Johnston, D., & Co.	"
Damrong Luang (Bamrung Nukulkij Printing Works)	"
Dastakeer & Co.	"
Dawoodbhai, N., & Co.	"
Deebook Dredging	Renong.
Diana, A., & Co.	Bangkok.
Dickinson, John, & Co., Ltd.	"
Diethelm & Co., Ltd.	"
Divan Ahmed Haji Peer Mahomed	"
Dorajiwalla, A. A.	"
Dunlop, J. M.	"
East Asiatic Co., Ltd.	"
Eastern Smelting Co., Ltd.	Pucket.
Edgar Brothers	Bangkok.
Educational Supply Association	"
Esmailjee, A. T. (A. T. E. Maskati)	"
Excelsior Ice Factory	"
Fook Loong & Co.	"
Foran, J. H. (Langkat Oil Co.)	Senggora
Fraser & Neave, Ltd.	Bangkok.
French Dispensary	"
Gian Singh Nand Singh	"
Gilitwalla, E. E.	"
Goh Yong Chua	"
Goriawalla, A. H. A.	"
Goriawalla, F. A.	"
Government Medical Depôt	"
Gritters, Mrs.	"
Groundwater, C. L., & Co.	"
Gulamhusein Abdul Kader (G. A. Kader)	"
Habibar Rahman	"
Hajee Sakur Gunny	"
Halim, B. A., & Co.	"
Hansen, Dr. C. C.	"
Harp Vour Long & Co.	"
Harrison, F. A.	Pucket & Pangnga.
Heng Bee Chan	"
Hock Chuan & Co.	Bangkok.
Hoh Leng Dispensary	"
Holck, H. Von (Siam Packing Coy.)	"
Hong Ching	"
Hongkong and Shanghai Banking Corporation	"
Hossain, A. G.	"
Hosain, E. A.	"
Hotchand Vishindass & Co.	"
Huseinally Wasee, A. K., & Co.	"
Hussain, A., & Sons	"
Ikezaki, K., & Co.	"
Indo-Burma Cigar Depôt	"
International Store	"
Jewaji Raja & Sons (M. Moosbhoy or M. Moosbhoy Raja).	"
Johansen, P., & Co.	

Jose Seng	...
Joo Hoa Lee	Bangkok.
Kader, G. A. (Gulamhusein Abdul Kader) ...	„
Kaj Cotermall & Co.	„
Kasoojee, M. E.	„
Kather Muhiatheen K. (K. Kather Maidin) ...	„
Katib, E. M.	„
Katoo Deebook	Renong.
Katz Brothers, Ltd.	Bangkok.
Kee, E. H.	„
Kempton & Co.	„
Keng Watt	„
Keer & Co.	„
Kia Lee	„
Kia Seng Chan	„
Kiam Hoa Heng & Co.	„
Kiam Hoa Seng & Co.	„
Kikabhay, A., & Bros.	„
Kim Seng Lee	„
King's College	...
Kluzer, G., & Co.	Bangkok.
Ko San Nyun	„
Kwang Ngee Hoa and Co....	„
Ladhasing Bhagwansingh	„
Lakhwalla, E. A., & Co.	„
Lakhwalla, M. A., & Co.	„
Langkat Oil Company (J. H. Foran)	„
Leong Chin Heng	Senggora.
Leonowens, Louis T., Ltd.	Bangkok.
	Bangkok & Nakawan Lampang.
Lert Nai	Bangkok.
Li Tit Guan	...
Liang Seng Lee	...
Lim Geok Beng	...
Loh Kye Juay & Co.	Bangkok.
Lotus Dispensary (Dr. Hansen)	„
Luang Brohma Yodhee, Mrs. Pradit Sookonta ...	„
Luang Damrong Thamasarn (Bamrung Nukulkij Printing Works).	„
Luang Phipat Tanakorn	„
McBeth, J. J.	„
Maideen, A.	„
Maire, A. J.	„
Maison Beranger (Beranger, Malcolm)	„
Malaya Tin Corporation	Renong.
Malbary, H. A.	Bangkok.
Mama, Piroshaw F.	„
Mansoor Sahib, S. S.	„
Marican, M. T. S.	„
Marican, S. S.	„
Maskati, A. T. E.	„
Maung Hpo Min	„
Maung San Myat	Nakawn Lampang.
Maw Jim	Bangkok.
Maw Kim (City Dispensary)	„
Maw Sooi Dispensary	„
McFarland, Dr. G. B.	„
Meklong Railway Co.	„
Menam Motor Boat Co., Ltd.	„
Meng Hong	„
Ministries and Depatmemts of the Royal Siamese Government. ...	„
Michellis & Dimitrellis	...
Mitsui Bussan Kaisha, Ltd.	Bangkok.
Mizokami, M.	„
Mogul, M. A.	„
Moh Tuan	„
Mohammed Meah, D. S., & Co.	„
	„

Muhammedally Noorbhai	Bangkok.
Monod, E. C., & Co.	"
Moosaji, M., & Co.	"
Moosbhoy, M. (Moosbhoy Raja)	"
Motiwala, A. & F., & Co.	"
Motiwalla, E. J.	"
Motiwalla, F. A.	"
Moung Pe	"
Nailert	"
Nai Siu (Phasadu Usmayan)	"
Nakhoda, F. H. M.	"
Nakhoda Osmanbhai Amirbhal	"
Nana, A. & A., Co.	"
Nana, A. E.	"
Nathan Chetty	"
Nestlé & Anglo-Swiss Condensed Milk Co. ...	"
Netherlands Trading Society	...
Nguan Seng Soon	Bangkok.
Nooraddin Dawoodbhoi	"
Noorbhai, Mohamedali	"
Oriental Bakery	"
Oriental Store	"
Oyama, K., & Co.	"
Paknam Railway Co.	"
Pappayanopolus C.	"
Peng Hak Chieng (Tia Peng Ngee)	"
Pereira, E. M., & Co.	"
Pharnisuphaphon Printing Office	"
Phasadu Usamayan	"
Phya Sri Kridikara	"
Piroshaw F. Mama	"
Pisal Banuiti (Printer)	"
Pollard, T. H.	"
Pradist Sookonta (Mrs. Luang Brohma Yodhee) ...	"
Prince Royal's College	Chiengmai.
Puket Dispensary	Puket.
Raja (Jewaji Raja & Sons)	"
Ratanamala Co.	Bangkok.
Ratrut Basin Tin Dredging Co.	Renong.
Rochiram, J. R.	Bangkok.
Rong Pim Nangsu Pim Thai Mai	"
Royal Bangkok Sports Club	"
Royal Siamese State Railways	"
See Thien & Co.	"
Saherwalla, A. K.	"
Salehbhai, A. R. & Co	"
Sampson, John, & Son	"
Samsen Power Station	"
Sarafally, G. A.	"
Saw Hood Beng	Senggora.
Seekak Dispensary (Dr. Adamsen)	Bangkok.
Selley, N. L. (Wat Debsirindr School) ...	"
Semprez & Co.	"
Seng Hong & Co.	"
Siah Leng, A. (Siah Leng Dispensary) ...	"
Siam Cement Co., Ltd.	"
Siam Commercial Bank, Ltd.	"
Siam Drug Store	"
Siam Electricity Co., Ltd.	"
Siam Forest Co., Ltd.	"
Siam Free Press Co., Ltd.	"
Siam Import Co., Ltd.	"
Siam Industries Syndicate	"
Siam Motor Work, Ltd.	"
Siam Observer Press	"
Siam Packing Co. (H. Von Holck)	"
Siam Perfumery Store (M. Towfique)	"

Siam Stamp Co.	Bangkok.
Siamese Southern Railway	"
Siamese Tin Syndicate	Puket & Renong.
Siamese Tobacco Co.	Bangkok.
Siamwalla, D. H. A.	"
Siamwalla, F. A.	"
Sin Sin Ha	"
Singer Sewing Machine Co.	"
Siribhand Store	"
Siu, Nai (Phasadu Usamayon)	"
Smith Premier Typewriter Co.	"
Société Anonyme Belge	"
Sophon Printing Office	"
Spicer Brothers (Colonial & Foreign), Ltd. ...	"
Sri Kridikara, Phya	"
Sriraché Co., Ltd.	"
Standard Oil Co., Ltd.	"
Staro, Madame A.	"
Steel Brothers & Co., Ltd.	"
Stephens, Paul & Co.	"
Straits Trading Co., Ltd.	"
Sutton, N.	Puket.
Swanson, J. H.	Bangkok.
Swee Ho, H.	"
Syme & Co.	"
Tachin Railway Co.	"
Tatner, F.	"
Tay, K. C. (Dentist)	"
Tayeb & Co.	"
Tayebally, A. H., & Co.	"
Thakur Singh Ladha Singh	"
Thonakiteh Raxa, Phya	"
Tia Peng Ngee (Peng Hak Chieng)	"
Tilleke, Dr. R. E. G.	"
Tilleke & Gibbins	"
Tisseman, S., & Co.	"
Tongkah Compound	"
Tongkah Harbour Tin Dredging Co.	Puket.
Towfique, M.	"
Tung Who & Co.	Bangkok.
Undertakers Supply Stores	"
United Engineers, Ltd.	"
Vacuum Oil Co.	"
Viraj Chanthorn	"
Walker, Dr. C. C.	"
Wang Lee & Co.	"
Wasee, A. K. H., & Co.	"
Wasiamull Assomull & Co.	"
Whiteaway, Laidlaw & Co.	"
Wing Yuen & Co.	"
Yan See (Ah Lee Koh)	"
Yamaguchi, G., & Co.	Nakawn Lampang.
Yong Heng Long	Bangkok.
Yong Lee Seng & Co.	"
Yong Mong Lee & Co.	"
Yong Nguan	"

No. 262-*C. W. D.*—In exercise of the powers conferred by section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), the Governor-General in Council is pleased to direct that the following addition shall be made in this Department's notification No. 9961-W.-II, dated the 14th October 1916, as subsequently amended :—

In sub-clause (*f*) to proviso (*ii*) *insert* the words "wines shipped to India after the 31st January 1917" and *between* the words "other than" and "spirits."

No. 979-*P. & T.*—In exercise of the powers conferred by section 7 of the Indian Telegraph Act, 1885 (XIII of 1885), the Governor-General in Council is pleased to direct that the

following amendment shall be made in the rules published with the notification of the Government of India in the Department of Commerce and Industry, No. 6975-137 (Telegraphs), dated the 16th September 1909, namely :—

In Rule 66, the entry " 3 rupees " shall be deleted.

CUSTOMS.

The 27th January 1917.

No. 235-*C. W. D.*—In exercise of the power conferred by section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), the Governor-General in Council is pleased to direct that the following amendment shall be made in this Department's notification No 9961-W.-II., dated the 14th October 1916 :—

For the existing sub-clause (*d*) to proviso (*ii*) ***substitute*** the following :—

(*d*) goods transhipped in Indian ports or carried forward in the same bottom to destinations outside British India.

MINES REGULATIONS.

The 27th January 1917.

No. 941-*M.*—In exercise of the powers conferred by section 20 of the Indian Mines Act (VIII of 1901), the Governor-General in Council is pleased to direct that in the rules regarding mine managers and their certificates, published with the Government of India, Department of Commerce and Industry notification No. 2968-82, dated the 21st April 1906, as amended by notification No. 9709-131, dated the 23rd October 1908, the following amendment shall be made, namely :—

After the proviso in rules 32 and 33 *add*—

" Provided also that the above periods may, subject to such conditions as the Board of Examiners may see fit to prescribe, be reduced, at the discretion of the Board of Examiners, in the case of a candidate who satisfies the Board that he has been unable to complete the prescribed period of practical experience in a mine, by reason of field service in a military capacity, but that a certificate of competency shall not be granted until the candidate has, subsequent to examination, completed the prescribed period."

H. F. HOWARD,
Secretary to the Government of India.

BOARD OF EXAMINERS.

NOTICE.

Qualified Urdu Munshis.

THE following list of Munshis who are qualified to teach Urdu under India Army Order No. 162 of 1907 is published for the information of all those students of this language who are desirous of obtaining competent teachers :—

AMBALA.

M. Mohd. Miyan Khan ... ... Sadar Bazar, Ambala.
M. Mohd. Akbar Khan ... ... The Oriental Lodge, Ambala.
M. Anand Sarup ... ... Sadar Bazar, Ambala Cantonment (winter only).
M. Mohd. Ishaq ... ... R. A. Munshi, B. C. Bazar, Ambala.

FEROZEPORE.

M. Suraj Narain, B.A. ... ... Kabari Bazar, Ferozepore.

JHELUM

M. Thakur Das Pahwa ... ... Officers' Munshi, Jhelum.

JULLUNDUR.

M. Karam Chand ... ... C/o Jacki Mull & Sons, Suddar Bazar, Jullundur Cantonment.

KASAULI.

M. Anand Sarup ... ... Depôt Munshi, Kasauli (summer only).

LAHORE CANTONMENT.

M. Sayyad Aulad Ali, Gilani ... Miran Shah Lane, Taksali Gate, Lahore.

MURREE HILLS.

M. S. C. Bagchi ... ... Munshi, Lawrence Government European School, Ghoragali, P. O., Murree Hills.

RAWALPINDI.

M. Ghulam Muhiuddin ... ... R. A. Brigade Munshi, Rawalpindi.
M. Ghulam Rasul ... ... Sadar Bazar, Rawalpindi.
M. Kazi Abdul Haqq Khan ... C/o Kazi Najam-ud-din Khan, Officers' Munshi, Jhangi Street, Rawalpindi City.
M. Shaikh Amir Bakhsh, Gyani (Munshi Fazil). Officers' Munshi, Ahata Sultan. Rawalpindi City.

SIALKOT.

M. Ajab Shah Anand ... ... Officers' Munshi, Saddar Bazar, Sialkot.

* * * * * * * *

N. B.—Whenever any Munshi changes his address, he is requested to communicate his new address to the Board of Examiners.

O. F. JENKINS,
Secretary and Member, Board of Examiners.

FROM THE "SUPPLEMENT TO THE GAZETTE OF INDIA," JANUARY 27, 1917.

No. 182-M. D.

GOVERNMENT OF INDIA, DEPARTMENT OF COMMERCE AND INDUSTRY.

GEOLOGY AND MINERALS.

RESOLUTION.

AMENDMENTS IN RULES FOR REGULATING GRANT OF LICENSES TO PROSPECT FOR MINERALS AND THE GRANT OF MINING LEASES IN BRITISH INDIA.

Delhi, the 20th January 1917.

The Governor-General in Council is pleased to direct that the following amendments be made in the rules for regulating the grant by Local Governments of licenses to prospect for minerals and the grant of mining leases in British India, published with the Resolution of the Government of India in the Department of Commerce and Industry, No. 7552-7581—21, dated the 15th September 1913, as amended by Resolution No. 263-292—7, G. & M., dated the 12th January 1915.

1. For rule 3, read the following :—" A Certificate of Approval or a prospecting license or a mining lease shall be granted only to a person who is a British subject, or if the person be a company or firm, only if such company or firm is shown to the satisfaction of the Local Government to be controlled by British subjects. In the case of the death of the person or any other persons to whom the license or lease has been granted it shall inure for the benefit of his legal representatives only if they are British subjects or a company or firm shown to the satisfaction of the Local Government to be controlled by British subjects."

2. Omit rule 12 (*a*).

3. For rule 30 (*vi*), read the following :—" The licensee may, with the previous sanction of the Local Government, assign his license or transfer any right or interest thereunder, to a person holding a valid certificate of approval, subject to the condition that every such assignment or transfer shall, within three calendar months from the date of its completion, be registered in the office of the Collector on payment of a fee of fifty rupees."

4. For rule 50 (*vii*), read the following :—" The lessee may with the previous sanction of the Local Government assign his lease or transfer any right or interest thereunder to a person holding a valid certificate of approval subject to the condition that every such assignment or transfer shall within three calendar months from the date of its completion be registered in the office of the Collector on payment of a fee of fifty rupees."

ORDER.—Ordered, that a copy of this Resolution be forwarded to all Local Governments and Administrations for information and guidance, and that a copy be forwarded to the Foreign and Political Department and the Department of Revenue and Agriculture, to Chambers of Commerce and to the Director of the Geological Survey of India, for information.

Ordered also, that the Resolution be published in the *Gazette of India* for general information.

H. F. HOWARD,
Secretary to the Government of India.

2100 PGG—800—2-2-17—SGPP Lahore.

Registered No. L. 864.

The Government Gazette

PUNJAB AND ITS DEPENDENCIES.

Published by Authority.

LAHORE, FRIDAY, FEBRUARY 9, 1917.

PART II.

Republications from the "Gazette of India."

FROM THE "GAZETTE OF INDIA" EXTRAORDINARY, DELHI, FRIDAY, FEBRUARY 2, 1917.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

An Ordinance to provide for the registration of certain European British subjects.

WHEREAS an emergency has arisen which renders it necessary to require certain European British subjects to register themselves in the manner hereinafter provided;

5 & 6 Geo. V, C. 61. Now, therefore, in exercise of the powers conferred by section 72 of the Government of India Act, 1915, the Governor-General is pleased to make and promulgate the following Ordinance:—

ORDINANCE No. I OF 1917.

Short title and extent. **1.** (*1*) This Ordinance may be called the Registration Ordinance, 1917.

(*2*) It extends to the whole of British India, including British Baluchistan and the Sonthal Parganas, and applies also to European British subjects within the territories of any Native Prince or Chief in India.

Definitions. **2.** In this Ordinance unless there is anything repugnant in the subject or context—

"European British subject" means a European British subject as defined in the Code of Criminal Procedure, 1898; V of 1898.

"Prescribed" means prescribed by rules made under this Ordinance.

Obligation to register. **3.** (*1*) Every male European British subject for the time being in India (not being a member of His Majesty's naval or military forces otherwise than as a volunteer enrolled under the Indian Volunteers' Act, 1869) who, for the time being, has attained the age of sixteen years and had not attained the age of fifty years on the first day of February, 1917, shall within the prescribed period fill up, or cause to be filled up, sign and lodge with the registration authority XX of 1869.

specified in Schedule I, or such other registration authority as may be prescribed, Form A set out in that Schedule, and if any such person claims—

(i) not to be ordinarily resident in British India, or

(ii) to be within exceptions number (2) or (3) set out in Schedule II,

he shall lodge with the said form a statement of his claim.

(2) If any registration authority has reason to believe that any person is a person to whom the provisions of sub-section (1) are applicable, he may, if he thinks fit, by order in writing require such person to furnish such particulars as may be specified in the order within such time as may be so specified, and such person, whether he is or is not a person to whom that sub-section applies, shall within the specified time furnish the said particulars to such registration authority in such form or manner as such order may require, and shall duly sign the same.

(3) If any person refuses, or without lawful excuse (the burden of proving which shall lie upon such person) neglects—

(a) within the prescribed period to fill up or cause to be filled up to the best of his knowledge and belief the form required by sub-section (1), or to sign or to lodge it with the registration authority as required by that sub-section; or

(b) to comply with the requirements of any order under sub-section (2),

he shall be punishable with fine which may extend to five hundred rupees.

(4) Every registration authority under this Ordinance shall be deemed to be a public servant within the meaning of the Indian Penal Code. XLV of 1860

Determination of disputes as to residence and age.

4. If any question arises with reference to this Ordinance whether any person is a European British subject or is within the exceptions set out in Schedule II, or as to the age of any person, the prescribed authority may apply to the District Magistrate or to an officer specially empowered in this behalf by the Local Government in the district in which the person to whom the dispute relates is for the time being, and such Magistrate or other officer, after hearing such person or giving him a reasonable opportunity of being heard, shall summarily determine the question, and the decision of such Magistrate or other officer shall be final.

Power to make rules.

5. (1) The Governor-General in Council may make rules to carry out the purposes of this Ordinance.

(2) In particular and without prejudice to the generality of the foregoing power such rules may prescribe registration authorities, provide for the issue of certificates of registration, and the preparation of a register, and for the compilation and correction thereof, and for the attendance of persons for that purpose, and for the notification of the address and changes of address of registered persons.

(3) Rules made under this section may provide that any contravention thereof or of any order or notice issued under the authority of any such rule shall be punishable with fine which may extend to five hundred rupees.

(4) All rules made under this Ordinance shall be published in the *Gazette of India*, and on such publication shall have effect as if enacted in this Ordinance.

Ordinance not to apply to persons confined in a prison or lunatic asylum.

6. Nothing in this Ordinance shall apply to any person confined in a prison or lunatic asylum.

SCHEDULE I.

(*See section 3.*)

PART 1.

Registration Authorities.

In the case of any person in Government employ.	The Head of the Department.
In the case of any person in the employ of any public authority.	The Chief Executive Officer of such authority.
In the case of any person in the employ of any railway.	The head of the Railway Administration.
In any other case where no special authority is prescribed	The District Magistrate of the district where the person for the time being is resident, or in the case of a person resident in a presidency town, the Commissioner of Police

PART 2.

Form A.

Particulars.

(*a*) Name . . . .
(*b*) Place of residence . . . .
(*c*) Date of birth . . . .
(*d*) Whether single, married or widower . . . .
(*e*) Number of dependents, if any, distinguishing wife, children and other dependents . . . .
(*f*) Profession or occupation, if any, name of business, address of employer, if any, and nature of employer's business . . . . .
(*g*) Whether the work on which he is employed, if any, is work for or under any Government department . . . .
(*h*) Whether he has undergone military or naval training of any description. If so, what and for what period . . . . .

Signature and date.

NOTE—Section 4 (*I*) (*i*) of the Code of Criminal Procedure is as follows :—

(*i*) "European British subject" means—

(*i*) any subject of Her Majesty born, naturalised or domiciled in the United Kingdom of Great Britain and Ireland or in any of the European, American or Australian Colonies or possessions of Her Majesty or in the Colony of New Zealand or in the Colony of the Cape of Good Hope or Natal;

(*ii*) any child or grandchild of any such person by legitimate descent.

SCHEDULE II.

Exceptions.

(1) Members of His Majesty's naval and military forces other than Volunteers enrolled under the Indian Volunteers' Act, 1869.

(2) Persons in Holy Orders or regular Ministers of any British denomination.

(3) Persons who have at any time since the beginning of the war been prisoners of war, captured or interned by the enemy or have been released or exchanged.

CHELMSFORD,
Viceroy and Governor-General.

DELHI,
The 2nd February 1917.

A. P. MUDDIMAN,
Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA," DATED DELHI, SATURDAY, FEBRUARY 3, 1917.

HOME DEPARTMENT.

NOTIFICATION.

JUDICIAL.

Delhi, the 2nd February 1917.

No. 526-*C.*—The services of Lala Chuni Lal, Subordinate Judge, Delhi, are replaced at the disposal of the Government of the Punjab, with effect from the forenoon of the 18th January 1917.

J. H. DUBOULAY,
Secretary to the Government of India.

DEPARTMENT OF COMMERCE AND INDUSTRY.

NOTIFICATIONS.

Delhi, the 3rd February 1917.

No. 1303-*C. W.*—In exercise of the powers conferred by section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), the Governor-General in Council is pleased to direct that the following additions and alterations shall be made in the Schedule appended to this Department notification No. 11255-WII, dated the 18th November 1916, as subsequently amended, *viz.*—

ADDITIONS.

ARGENTINA AND URUGUAY.

BAYER, FEDERICO, & COMPANY, Rivadavia 2263, Buenos Aires, Argentina.
BRIZZI, LUIS E., Calle Piedras 1174, Buenos Aires, Argentina.
CARNOSSO, Buenos Aires, Argentina.
KORTH, HANS, Buenos Aires, Argentina.
MARIA, CARLOS DE LA, Montevideo, Uruguay.
PETERSEN, ALEXANDRO, & COMPANY, Ceballos. 244, Buenos Aires, Argentina.
PFEIFFER, BRUNO & GERMAN, Calle Salta 309 and Casilla de Correo 1166, Buenos Aires, Argentina.
RETIENNE, EDUARDO, Calle Rivadavia and Calle Sarmiento 1127, Buenos Aires, Argentina.
STREMMLER, CARLOS, Corrientes 423, Buenos Aires, Argentina.

BRAZIL.

BRASIL, COOPERATIVA LIMITADA, Rua 7 de Setembro 1, Rio de Janeiro.
COOPARATIVA BRASIL, LIMITADA, Rio de Janeiro.
GOMES, LUIZ (COOPARATIVA BRASIL), Rio de Janeiro.
MIRANDA, AGENOR, Rua Senador Nabuco 19, Rio de Janeiro.

CHILE.

BAYER, FREDERICO, & COMPANY, Casilla 1207, Santiago.
BECKER, A. & F., & COMPANY, Concepcion and Bandera 615, Santiago.
BRENNER, JORGE, Iquique.
FAERBER, GUSTAV, Valparaiso.
GIRON, BASILLO, & COMPANY, Arica.
HEPP & BECKER, Talcuhuano.
HENCH & COMPANY, Valparaiso.
HUBENBECKER, TEODORO, Bandera 86, Santiago.
HUCKE HERMANOS, Valparaiso.
PINNAU, CARLOS, & COMPANY, Suere 295, Antofagasta.
SOMBRERERIA ALEMANA Á JORGE BRENNER, Iquique.
SPOERER, OSCAR, & COMPANY, Concepcion.
VISSCHER, ALEJANDRO, HIJO & COMPANY, Iquique and Arica.

COLOMBIA.

ACERO, DELFIN, Cucuta.
RAMIREZ, LUIS ALBERTO, Bucaramanga.

DENMARK.

JEPPESEN, K. T., Princesse Maries Allé 17, (formerly of Jernbanegade 4, and Vodrofsplads 13), Copenhagen.

ECUADOR.

HERMANN, WILHELM, Quito.

GREECE.

EXPORT SOCIETY, Piræus.
HERZOG, M. L., & COMPANY, Salonika.
SAVOPOULOS, SPYRIS & COMPANY, Rue Notara 67, Piræus.
SENEGALIA, A., Patras.

JAPAN.

KEE SANG, 150, Sakaemachi, Itchome, Kobe.
KOJIRO YAYAMA, SHIMO YAMATE-DORI, 2, Chome, Kobe.

LIBERIA.*

AHLFTEN, V.
BIRKENHEUER, W.
BUSCH, A.
DECKER, I.
DINKELA, H.
GAEDE, W.
GEBHARDT, RICHARD.
HANSEN, C.
HDYN, E.
HOFFMANN, JUL.
HUBER, OSCAR.
JAGER, ED. C.
KLINGE, ALBERICO J.
KOCH, N.
KROELL, K.
KUHRMANN, CARL.
LABE, H.
LANGE, P.
MAIER, EUGEN.
MEDICKE, W.
MULLER, MAX.
MUNCH, N.
PETERSEN, W.
PREUSS, E.
QUICKENSTEDT, H.
RICHTER, N.
ROGGENBAU, H.
SCHAUMBURG, R.
SCHOLLS, J.
SEIFER, A.
THORADE, K.
TOBECK, LOUIS.
UCKERT, RICHARD.
VAGTS, ARTHUR.
VORMEYER, H. WALTER.
WAGNER, E.
WIEBERS, V.
WURSBURG, W.
ZSCHORPER, M.

MOROCCO.*

LORDJMAN, HAIN (JAIME) V., Tangier.

NETHERLANDS.

KOEKKOEK, M. A., Nieuwendam, near Amsterdam.

NETHERLAND EAST INDIES.

HOUT, J. VAN, Weltevreden, Batavia.

PERSIA.*

HOSSEINYEH, MAGASIN, Tehran.

PERU.

MORENO, DAVID G., Lima.
ROEDINGER, H., & COMPANY, Ica.

SPAIN.

DEUTSCHE SUDAMERIKANISCHE TELEGRAPHEN GESELLSCHAFT, TENERIFE (see GERMAN CABLE COMPANY).
FERRER, JOSÉ BALLESTER (see JOSÉ BALLESTER, Hijo).
FUCHS, SIEGFRIED, Villa Alemana, Malaga.
GRUBE, WERNER, Calle Conde de Benomar II Seville.
LECUBE, JUAN, Bilbao.
LOPEZ GUERRA, MANUEL, Las Palmas, Grand Canary.
"PROVINCIA, LA," Las Palmas, Grand Canary.
SORIA & COMPANY, Grao de Valencia.
SPECHT (of DEUTSCHE SUDAMERIKANISCHE TELEGRAPHEN GESELLSCHAFT or GERMAN CABLE COMPANY), Santa Cruz de Tenerife.
WELSCH, RICHARD, Plaza de Cataluna 19, Barcelona.

VENEZUELA.

QUINTERS CARRACCIOLO, Santa Ana.

REMOVALS.

BRAZIL.

GUIMARAES, N., & COMPANY, Rua Luiz de Camoes 16, Rio de Janeiro.
MARTINS, MANOEL, & COMPANY, Rio de Janeiro.

ECUADOR.

GUZMAN, L., & HIJOS, Malecon 100, Guayaquil.

MOROCCO.

BENCHETRIT, MOSES, Tangier.
COHEN, AARON S., Tangier.

NETHERLAND EAST INDIES.

OEI BOEN SOEI.

PORTUGUESE EAST AFRICA.

BEITMAN & KUPFER (EAST AFRICAN AGENCY), Lourenco Marques.

VARIATIONS

ARGENTINA AND URUGUAY.

MELBER, LEON, Calle Alsina 261, Buenos Aires, Argentina.

CHILE.

WEBER & COMPANY, Santiago, Valpar aiso, and Concepcion.

COLOMBIA.

BÖHMER & LINZEN, Cali and Pasto.

ECUADOR.

BUCRAM, M. (or BUCARAM), Quito (and J. E. BUCARAM Y HERMANOS), Guayaquil.

NETHERLANDS.

KEHLENBRINK, G., JUNIOR, THEE & KOFFIE IMPORT & EXPORT HANDEL, Wijnstraat 117, Rotterdam.

PORTUGAL.

CARVALHO, RAMIRO HENRIQUES DE, Avenida Almirante Reis F. G., 4th Floor, Lisbon.

SPAIN.

BALLESTER, JOSE, HIJO, Sorni 26, Valencia.
BLAS, HERRERO, Malaga,
should read
HERRERO, BLAS Frigiliana, Province of Malaga.
HERRERO NAVAS, BLAS (see BLAS HERRERO).

VENEZUELA.

VASQUEZ, TOMAS RODRIGUEZ, Puerto Cabello,
should read
RODRIGUEZ VASQUEZ, TOMAS, Puerto Cabello and Valencia.

No. 1370-*C. W.*—The following Royal Proclamation is published for general information :—

BY THE KING.

A PROCLAMATION

MAKING CERTAIN ADDITIONS TO, AND AMENDMENTS IN, THE LIST OF ARTICLES TO BE TREATED AS CONTRABAND OF WAR.

GEORGE R. I.

WHEREAS on the 14th day of October 1915, We did issue Our Royal Proclamation specifying the articles which it was Our intention to treat as contraband during the continuance of hostilities, or until We did give further public notice ; and

Whereas on the 27th day of January 1916, the 12th day of April 1916, the 27th day of June 1916, the 3rd day of October 1916, and the 23rd day of November 1916, We did, by Our Royal Proclamations of those dates, make certain additions to and modifications in the said list of articles to be treated as contraband ; and

Whereas it is expedient to make certain further additions to the said list :—

NOW, THEREFORE, We do hereby declare, by and with the advice of Our Privy Council that during the continuance of the war or until We do give further public notice, the following articles will be treated as absolute contraband, in additon to those set out in Our Royal Proclamations aforementioned :—

Oxalic acid and oxalates.

Formic acid and formates.

Phenates.

Metallic sulphites and thiosulphates.

Soda lime, and bleaching powder.

Platinum, osmium, ruthenium, rhodium, palladium, iridium, and the alloys and compounds of these metals.

Strontium salts and compounds thereof.

Sulphates of barium (barytes).

Bone black.

And We do hereby further declare that, as from this date, the following amendments shall be made in Schedule I of Our Royal Proclamation of the 14th October 1915, aforementioned :—

For item 8, "ethyl alcohol; methyle alcohol" there shall be substituted "Alcohols, including fusel oil and wood spirit, and their derivatives and preparations."

For item, 35, "aluminium, alumina, and salts of aluminium," there shall be substituted "Aluminium and its alloys, alumina, and salts of aluminium."

For item 41, "wolframite, scheelite," there shall be substituted "tungsten ores."

And We do hereby further declare that, as from this date, the following amendments shall be made in Schedule II of Our Royal Proclamation of the 14th October 1915, aforementioned :—

For item 5, "fuel other than mineral oils," there shall be substituted "fuel, including charcoal, other than mineral oils."

Given at Our Court at Buckingham Palace, this Twenty-ninth day of December, in the year of our Lord One thousand nine hundred and sixteen, and in the Seventh year of Our Reign.

GOD SAVE THE KING.

No. 1371-*C. W.*—The following Royal Proclamation is published for general information :—

BY THE KING.

A PROCLAMATION

RELATING TO THE IMPORTATION OF CERTAIN ARTICLES INTO THE UNITED KINGDOM.

GEORGE R. I.

WHEREAS by section forty-three of the Customs Consolidation Act, 1876, it is provided that the importation of arms, ammunition, gunpowder, or any other goods may be prohibited by Proclamation :

And whereas by various Proclamations entitled Prohibition of Import Proclamations the importation of certain goods has been prohibited accordingly :

And whereas it is expedient that the importation into the United Kingdom of certain other goods should be prohibited, and the existing prohibition imposed on the importation of certain goods removed :

Now, THEREFORE, We, by and with the advice of Our Privy Council, in pursuance of the said Act and of all other powers enabling Us in that behalf, do hereby proclaim, direct and ordain, as follows :—

(1) As from and after the date hereof, subject as hereinafter provided, the importation into the United Kingdom of the following goods is hereby prohibited, *viz.* :—

Automatic machines for the retail sale of any article.

Military rifles and carbines.

Miniature and cadet rifles and carbines.

Revolvers and pistols.

Provided always, and it is hereby declared, that this prohibition shall not apply to any such goods which are imported under license given by or on behalf of the Board of Trade, and subject to the provisions and conditions of such license.

(2) As from and after the date hereof the prohibition imposed by the Prohibition of Import (No. 10) Proclamation, 1916, on the importation of the following goods shall be removed, and the said Proclamation amended accordingly, *viz.* —

Cotton hosiery.

This Proclamation may be cited as the Prohibition of Import (No. 13) Proclamation, 1916.

Given at Our Court at Buckingham Palace, this Twenty-second day of December, in the year of Our Lord One thousand nine hundred and sixteen, and in the Seventh year of Our Reign.

GOD SAVE THE KING.

No. 1386-*C. W.*—In exercise of the powers conferred by section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), the Governor-General in Council is pleased to direct that the following additions and alterations shall be made in this Department Notification No. 66-C. W. D., dated the 13th January 1917, as subsequently amended, *viz.* —

Additions.

Dickinson, John and Company, Limited ...	... Shanghai.
Dong Chong Bicycle Company	... "
Dubois, Jean	... Hankow.
Eastern Critic	... Shanghai.
Handel Maatschappij, N. V. (Tay Tjhiang Hong)	... "
Heng Tick Hoat and Company	... Amoy.
Hoo Aik and Company	.. Swatow.
Japan Cotton Trading Company	... Shanghai.
Japan Dental Manufacturing Company ...	... "
Kuroki and Company	... "
Kyosan Yoko	... "
Macdonnell Chow Corporation	... "
Maison de Parfumerie	... "
Masuda and Company	... "
Muller Phipps (Asia), Limited	... "
Naigai Wata Kaisha, Limited	... "
Nakagiri and Company	... "
Nippon Marine Insurance Company, Limited ..	... "
Nippon Paint Manufacturing Company ...	... "
Oriental Transportation and Trading Company, Limited	... "
Satoh Shokai	... "
Shanghai Silk Spinning Company, Limited ...	... "
Tay Tjhiang Hong (Handel Maatschappij, N. V.)	... "

Alteration.

Delete the entry "Katz, A. and Company, Shanghai."

Simla, the 3rd *February* 1917.

No. 1393-*C. W.*—In exercise of the powers conferred by section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), the Governor-General in Council is pleased to direct that the following additions shall be made in the schedule appended to this Department Notification No. 1094-C. W., dated the 27th January 1917, *viz.* —

Additions.

Cheng Kiat, L.	... Bangkok.
Nahas, A.	... "
Yong Lee and Company	... "

EXPLOSIVES.

The 3rd *February* 1917.

No. 369-*M. D.*—In accordance with the provisions of section 18 of the Indian Explosives Act, 1884 (IV of 1884), and of the Notification of the Government of India in the Home Department, No. 1964, dated the 2nd September 1887, the Governor-General in Council is pleased to publish, for general information, the following amendments which His Excellency in Council, in exercise of the powers conferred by section 5 of the said Act, proposes to make in the Indian Explosives Rules, 1914, published with the Notification in this Department No. 4013—33, dated the 6th June 1914.

The draft will be taken into consideration by the Governor-General in Council on the expiration of two months from the date of publication of this Notification in the *Gazette of India.*

Draft Amendments.

I. In rule 3 (*1*) the words "Toy—fireworks such as" shall be omitted.

II. In rule 10 (*b*) the words "including Chinese crackers" after the word "Cracker" shall be inserted.

III. Against item 15 in column 5 of schedule II of the said rules after the words "The Local Government" the words "or in Sind the Commissioner in Sind" shall be added.

H. F. HOWARD,

Secretary to the Government of India

ARMY DEPARTMENT.

Delhi, the 2nd February 1917.

RETIREMENT.

INDIAN ARMY.

No. 156.—Lieutenant-Colonel John Cecil Cortlandt Angelo, Supernumerary List, is retired from the service on account of ill-health, subject to His Majesty's approval; with effect from the 12th December 1916.

CANTONMENTS.

WATER-SUPPLY.

No. 159.—In exercise of the powers conferred by section 18 (*1*) of the Cantonments Act, 1910, the Governor-General in Council is pleased to exempt any civilian subordinate of the Ordnance Department, occupying quarters free of rent provided by Government in a cantonment where a water-tax on the annual rental value of buildings has been imposed, from such portion of the said tax as shall exceed the amount assessable upon a rental equal to 10 per cent. of his gross salary.

JUDICIAL.

No. 160.—In exercise of the powers conferred by section 5 of the Registration Ordinance, 1917, the Governor-General in Council is pleased to make the following rules:— I of 1917.

Short title.

1. These rules may be called the Registration Rules, 1917.

Definitions.

2. In these rules, unless there is anything repugnant in the subject or context,—

"the Ordinance" means the Registration Ordinance, 1917; I of 1917.

"the competent military authority" means the General Officer Commanding the Division or independent Brigade within the territorial limits of which the registered person ordinarily resides.

Period within which a person must register.

3. For the purposes of section 3 of the Ordinance, the prescribed period shall be—

(*a*) in the case of persons resident in India at the commencement of the Ordinance—one month from the commencement of the Ordinance; and

(*b*) in the case of persons becoming subject to the provisions of the Ordinance after its commencement—one month from the date on which they become so subject.

Registration authority to provide forms.

4. (*1*) The registration authority shall, as far as possible, cause to be delivered to every person to whom the provisions of sub-section (*1*) of section 3 of the Ordinance apply a copy of Form A specified in Schedule I of the Ordinance:

Provided that nothing in this sub-rule shall be construed as relieving any person of the obligation to register imposed on him by the Ordinance.

(2) The registration authority shall cause public notice to be given in such manner as it may think fit as to the places where copies of the form can be obtained.

Disposal of claims to non-liability.

5. (1) For the purposes of section 4 of the Ordinance, the prescribed authority shall be such person as may be appointed by the competent military authority by order in writing in this behalf.

(2) Where a claim is lodged with the registration authority, in accordance with the provisions of sub-section (1) of section 3 of the Ordinance, the registration authority shall forward the claim to the competent military authority.

(3) On receiving a claim under sub-rule (2), the competent military authority shall, unless he allows the same, direct the authority prescribed by sub-rule (1), to apply for the decision of the claim to the District Magistrate or other officer specially empowered in accordance with the provisions of section 4 of the Ordinance.

(4) If the competent military authority or an officer deciding a question under section 4 of the Ordinance allows a claim, he shall forward a copy of his order to the registration authority.

Notification of change of address.

6. (1) If any person registered under the Ordinance changes his place of residence, such person shall, unless the change is merely temporary, within seven days thereafter, notify the registration authority of such change.

(2) If any person refuses or, without lawful excuse (the burden of proving which shall lie upon him), neglects to make the notification required by sub-rule (1), he shall be punishable with fine which may extend to two hundred rupees.

Maintenance of register.

7. The registration authority shall maintain a register in Form I set out in the Schedule to these rules, and shall, from time to time, forward to the competent military authority copies of the register or of any alterations that may be made therein.

Certificates of registration.

8. The registration authority shall supply to every person registered under the Ordinance a certificate of registration in Form II set out in the Schedule to these rules.

THE SCHEDULE.

FORM I.

(*See rule* 7.)

REGISTER.

1	2	3	4	5	6	7	8	9	10
Name	Place of residence.	Date of birth.	Whether single, married or widower.	Number of dependants (if any) distinguishing wife, children and other dependants.	Profession or occupation (if any), name of business, address of employer (if any), and nature of employer's business.	Whether the work on which he is employed (if any) is work for or under any Government Department.	Whether he has undergone military or naval training of any description. If so, what and for what period.	Determination of dispute (if any) under section 4 and date of order	REMARKS.

Signature of Registration Authority.

FORM II.

(*See rule* 8.)

CERTIFICATE OF REGISTRATION.

This is to certify that—

(*a*) ______________________

(*b*)

(*c*) of ______________________

has been registered under the Registration Ordinance, 1917.

(*a*) Name; (*b*) occupation; (*c*) postal address.

Signature of holder.

Signature of Registration Authority.

Extract from the Registration Rules, 1917.

Rule 6 (*1*). If any person registered under the Ordinance changes his place of residence, such person shall, unless the change is merely temporary, within seven days thereafter notify the registration authority of such change.

(2). If any person refuses or, without lawful excuse (the burden of proving which shall lie upon him), neglects to make the notification required by sub-rule (*1*), he shall be punishable with fine which may extend to two hundred rupees.

No. 161.—In pursuance of section 2 of the Defence of India (Criminal Law Amendment) Act, 1915 (IV of 1915), the Governor-General in Council is pleased to direct that the following amendment shall be made in the Defence of India (Consolidation) Rules, 1915, namely:—

In sub-rule (*1*) of rule 11 C of the said rules, *after* the word "forces" the words "or for any other purposes connected with the war" shall be inserted.

MEDICAL DEPARTMENT.

No. 162.—It is hereby notified that in pursuance of section 1 (*1*) of the Geneva Convention Act, 1911, read with the Geneva Convention Act, 1911 (British India) Order in Council, 1916, the following associations have been authorised to use the emblem of the Red Cross, in connection with their work for the benefit of sick and wounded only:—

1. The Indian Branch of the Joint War Committee, and all its Working Parties and Representatives at Divisional Headquarters.

2. Women's Branch Bombay Presidency War and Relief Fund, Bombay.

3. The Lady Carmichael Bengal Women's War Fund, and the National Indian Association, Calcutta.

4. Lady O'Dwyer's Punjab Fund.
5. United Provinces Ladies' Association.
6. Central Provinces War Fund.
7. The Ladies' War Relief Association, Hyderabad and Secunderabad.
8. Burma Centre, Joint War Committee—Indian Branch.
9. Bihar and Orissa Centre, Joint War Committee—Indian Branch.
10. Assam Centre, Joint War Committee—Indian Branch.
11. Baluchistan Centre, Joint War Committee—Indian Branch.
12. Indian Council, St. John Ambulance Association.
13. The Madras War Fund.

VOLUNTEER CORPS.

APPOINTMENTS, PROMOTIONS AND RESIGNATIONS.

1st Punjab Volunteer Rifles.

No. 164.—Edward Henning Lincoln to be Second-Lieutenant, to fill an existing vacancy. Dated the 14th December 1916.

Hendley Bertram Anderson to be Second-Lieutenant, to fill an existing vacancy. Dated the 25th December 1916.

A. H. BINGLEY, *Major-General,*
Secretary to the Government of India.

BOARD OF EXAMINERS.

NOTICE.

Qualified Urdu Munshis.

THE following list of Munshis who are qualified to teach Urdu under India Army Order No. 162 of 1907 is published for the information of all those students of this language who are desirous of obtaining competent teachers :—

AMBALA.

M. Mohd. Miyan Khan ... ... Sadar Bazar, Ambala.
M. Mohd. Akbar Khan ... ... The Oriental Lodge, Ambala.
M. Anand Sarup ... ... Sadar Bazar, Ambala Cantonment (winter only).

FEROZEPORE.

M. Suraj Narain, B.A. ... ... Kabari Bazar, Ferozepore.

JHELUM

M. Thakur Das Pahwa ... ... Officers' Munshi, Jhelum.

JULLUNDUR.

M. Karam Chand ... ... C/o Jacki Mull & Sons, Suddar Bazar, Jullundur Cantonment.

KASAULI.

M. Anand Sarup ... ... Depôt Munshi, Kasauli (summer only).
M. Anandram Thadamal ... ... Regimental Munshi, Norfolk Regiment, Garrikhata, Karachi.

LAHORE.

M. Sham Lal, Bhargava ... ... Officers' Munshi, Saddar Bazar, Lahore Cantonment.
M. Sayyad Aulad Ali, Gilani ... Miran Shah Lane, Taksali Gate, Lahore.
M. Mohd. Khalil-ur-Rahman, Sabri ... Mohalla Smmian, Chhawni Manawala Taksali Gate, Lahore.
M. Mool Chand Saihgal ... Regimental Munshi, 1/5th Devonshire, Regiment, Saddar Bazar, Lahore Cantonment.

MURREE HILLS.

M. S. C. Bagchi ... ... Munshi, Lawrence Government European School, Ghoragali, P. O. Murree Hills.

RAWALPINDI.

M. Ghulam Muhiuddin ... ... R. A. Brigade Munshi, Rawalpindi.
M. Ghulam Rasul ... ... Sadar Bazar, Rawalpindi.
M. Kazi Abdul Haqq Khan ... C/o Kazi Najam-ud-din Khan, Officers' Munshi, Jhangi Street, Rawalpindi City.
M. Shaikh Amir Bakhsh, Gyani (Munshi Fazil). Officers' Munshi, Ahata Sultan, Rawalpindi City.

SIALKOT.

M. Ajab Shah Anand ... ... Officers' Munshi, Saddar Bazar, Sialkot.

N. B.— * * * * * * * * * *

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C. A. BOYLE, CAPTAIN, I.A.,
Offg. Secretary and Member, Board of Examiners.

POSTS AND TELEGRAPHS.

(TELEGRAPH TRAFFIC.)

NOTIFICATION.

Calcutta, the 31st January 1917.

No. 726-T.—Reports of opening and closing of offices received during the period 25th January 1917 to 31st January 1917.

Name of Office.	Where situated.	Date.	REMARKS.
Government Telegraph Offices.			
* *	* *	* * *	* * * *
Rawalpindi Ganj Bazar ...	Punjab	20th January 1917 ...	Opened.

The following alterations in the names of Railway Telegraph Offices are notified :—

On the North-Western Railway.

"Chichawatni Road" instead of "Chichawatni."

W. SUTHERLAND,

Deputy Director-General, Telegraph Traffic.

2159 PGG—300—9-2-17—SGPP Lahore.

Registered No. L. 864

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PUNJAB AND ITS DEPENDENCIES.

Published by Authority.

LAHORE, FRIDAY, FEBRUARY 16, 1917.

PART II.

Republications from the "Gazette of India."

FROM THE "GAZETTE OF INDIA," DELHI, FEBRUARY 10, 1917.

HOME DEPARTMENT.

NOTIFICATIONS.

JUDICIAL.

Delhi, the 8th February 1917.

No. 644-*C.*—In exercise of the powers conferred by section 4 of the Punjab Courts Act, 1914 (Punjab Act III of 1914), the Governor-General in Council is pleased to make the following appointments in the Chief Court, Punjab, with effect from the 23rd February 1917, the date of the retirement of the Hon'ble Sir Donald Johnstone, Kt., I.C.S., Chief Judge of that Court:—

The Hon'ble Mr. H. A. B. Rattigan, Bar.-at-Law, one of the Judges of the Chief Court, on leave, to be Chief Judge.

The Hon'ble Rai Bahadur Shadi Lal, Bar.-at-Law, acting as a Judge of the Court, to be Judge of that Court, *vice* the Hon'ble Mr. Rattigan promoted to be Chief Judge.

The Hon'ble Mr. W. A. LeRossignol, I.C.S., acting as 1st temporary Additional Judge, to be 1st temporary Additional Judge, *vice* the Hon'ble Rai Bahadur Shadi Lal promoted to be a Judge of the Court.

The Hon'ble Mr. L. H. Leslie Jones, I.C.S., 3rd temporary Additional Judge, to be 2nd temporary Additional Judge, *vice* the Hon'ble Mr. LeRossignol promoted to be 1st temporary Additional Judge.

2229 PGG

No. 645-*C.*—In exercise of the power conferred by section 4 of the Punjab Courts Act, 1914 (Punjab Act III of 1914), the Governor-General in Council is pleased to make the following temporary appointments in the Chief Court, Punjab, with effect from the 23rd February 1917, and during the absence on leave of the Hon'ble Mr. H. A. B. Rattigan, Bar.-at-Law, or until further orders:—

The Hon'ble Khan Bahadur Mian Muhammad Shah Din, Bar.-at-Law, one of the Judges of the Chief Court, to be sub *pro tem.* Chief Judge.

The Hon'ble Mr. W. A. LeRossignol, I.C.S., 1st temporary Additional Judge, to act as a Judge of the Court.

The Hon'ble Mr. L. H. Leslie Jones, I.C.S., 2nd temporary Additional Judge, to act as 1st temporary Additional Judge.

The Hon'ble Mr. A. B. Broadway, Bar-at-Law, to act as 2nd temporary Additional Judge.

POLICE.

The 5th February 1917.

No. 574-*C.*—In exercise of the power conferred by section 27 of the Indian Arms Act, 1878 (XI of 1878), the Governor-General in Council is pleased to direct that the following amendment shall made in the Indian Arms Rules, 1909, namely:—

In Schedule II, under item 9 relating to the United Provinces of Agra and Oudh, the following shall be added, namely:—

"(*d*) generally	(1) Kirpans possessed or carried by Sikhs.	Do."

No. 576-*C.*—In exercise of the powers conferred by section 17 of the Indian Arms Act, 1878 (XI of 1878), the Governor-General in Council is pleased to direct that the following amendments shall be made in the Indian Arms Rules, 1909, namely:—

In form No. XVI of Schedule VII-(*a*) before the words "In any other case" occurring in the heading the words "In the North-West Frontier Province, if the license is granted for purposes of village defence, free of all fee" shall be inserted, and (*b*) in the note to condition 8 the words "in Burma" shall be deleted.

J. H. DuBOULAY,

Secretary to the Government of India.

DEPARTMENT OF COMMERCE AND INDUSTRY.

NOTIFICATIONS.

Delhi, the 10th February 1917.

No. 1573-*C. W.*—In exercise of the powers conferred on him by clause (*b*) of sub-section (*i*) of section 4 of the Enemy Trading Act, 1916 (X of 1916), the Governor-General in Council is pleased to direct that the following alteration shall be made in the schedule appended to this Department notification No. 8502-W.-II, dated the 16th September 1916, *viz.*:—

For Messrs. F. H. Schule, Rangoon, *read* Messrs. F. H. Schule, G. m. b. H., Limited, Rangoon.

No. 1604-*C. W.*—In exercise of the powers conferred by section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), the Governor-General in Council is pleased to direct that the following additions and alterations shall be made in this Department notification No. 66-C. W. D., dated the 13th January 1917, as subsequently amended, *viz.*:—

Additions.

Caravan Commercial Company	...	...	... Shanghai.
Gromuiko, I., I.	...	...	... Harbin.
Societe Anonyme de Mines de Luhan	...	...	... ...
Societe Belge de Chemins de Feren Chine	...	...	... ...
Suzuki and Company	...	...	... Hankow.

Szechwan Co-operative Soc., Limited	Chungking.
Yang, I. C., and Company	Peking.
Zellensky, A. L.	Shanghai.
Ziervogel and Bolton, Drs.	Shanghai.

Alteration.

"Colacco Bros." should *read* "Collaco Bros."

No. 541-*M. D.*—In pursuance of section 2 of the Defence of India (Criminal Law Amendment) Act, 1915 (IV of 1915), the Governor-General in Council is pleased to direct that the following amendment shall be made in the Defence of India (Consolidation) Rules, 1915, namely:—

For Rule 11 D of the said Rules the following Rule shall be substituted, namely:—

Power to requisition mines, industrial concerns, or the output thereof.

"11 D (1) Where, in the opinion of the Governor-General in Council, the output of any mine or industrial concern can be utilised in connection with the present war, the Governor-General in Council or any officer of Government authorised by him in this behalf may, by order in writing, require the owner or any person in charge of such mine or industrial concern to place at the disposal of the Governor-General in Council at such time and place as may be specified in the order such mine or industrial concern, together with all buildings, works, and plant connected therewith, or the whole or any part which may be specified in the order of the output thereof, and the Governor-General in Council may dispose of and use such mine or industrial concern or such output in such manner as he may consider necessary or expedient.

(2) Where in accordance with an order made in the exercise of the power conferred by sub-rule (1) any mine or industrial concern or the output thereof has been placed at the disposal of the Governor-General in Council, the Governor-General in Council shall pay to the owner of such mine or industrial concern such compensation for any loss immediately attributable to such order and for any services rendered or expenses incurred in complying therewith as, in default of agreement, may be decided to be just and reasonable, having regard to the circumstances of the case, by the arbitration of a person having expert knowledge of matters such as that in dispute, to be nominated in this behalf by the Governor-General in Council, and such decision shall be final.

(3) If the owner or any other person in charge of any mine or industrial concern disobeys or neglects to comply with any orders made in exercise of the powers conferred by sub-rule (1), such owner or other person shall be deemed to have contravened these rules, and the authority making the order may forthwith take possession of the mine, industrial concern, or output specified in the order and may dispose of and use the same in such manner as he may consider necessary or expedient."

H. F. HOWARD,

Secretary to the Government of India.

ARMY DEPARTMENT.

Delhi, the 9th February 1917.

ARMY RESERVES.

No. 172.—The following gentlemen are appointed to the Indian Army Reserve of Officers, subject to His Majesty's approval:—

To be Second-Lieutenants.

Cavalry Branch.

* * * * * *

Cuthbert King. Dated 7th February 1917.

A. H. BINGLEY, *Major-General,*

Secretary to the Government of India.

BOARD OF EXAMINERS.

NOTICE.

Qualified Urdu Munshis.

THE following list of Munshis who are qualified to teach Urdu under India Army Order No. 162 of 1907 is published for the information of all those students of this language who are desirous of obtaining competent teachers :—

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M. Anand Sarup ...	... Sadar Bazar, Ambala Cantonment (winter only).

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M. Suraj Narain, B.A. ...	... Kabari Bazar, Ferozepore.

JHELUM.

M. Thakur Das Pahwa ...	... Officers' Munshi, Jhelum.

JULLUNDUR.

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M. Anandram Thadamal ...	... Regimental Munshi, Norfolk Regiment, Garrikhata, Karachi.

LAHORE.

M. Sham Lal, Bhargava ...	... Officers' Munshi, Saddar Bazar, Lahore Cantonment.
M. Sayyad Aulad Ali, Gilani	... Miran Shah Lane, Taksali Gate, Lahore.
M. Mohd. Khalil-ur-Rahman, Sabri	... Mohalla Sammian, Chhawni Manawala, Taksali Gate, Lahore.
M. Mool Chand Saihgal	... Regimental Munshi, 1/5th Devonshire Regiment, Saddar Bazar, Lahore Cantonment.

MURREE HILLS.

M. S. C. Bagchi ...	... Munshi, Lawrence Government European School, Ghoragali, P. O. Murree Hills.

RAWALPINDI.

M. Ghulam Muhiuddin ...	... R. A. Brigade Munshi, Rawalpindi.
M. Ghulam Rasul ...	... Sadar Bazar, Rawalpindi.
M. Kazi Abdul Haqq Khan	... C/o Kazi Najam-ud-din Khan, Officers' Munshi, Jhangi Street, Rawalpindi City.
M. Shaikh Amir Bakhsh, Gyani (Munshi Fazil).	Officers' Munshi, Ahata Sultan, Rawalpindi City.

SIALKOT.

M. Ajab Shah Anand ...	... Officers' Munshi, Saddar Bazar, Sialkot.

N. B.—* * * * * * * * * * * *

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C. A. BOYLE, CAPTAIN, I.A.,
Offg. Secretary and Member, Board of Examiners.

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PART II.

Republications from the "Gazette of India."

FROM THE SUPPLEMENT TO THE GAZETTE OF INDIA, DATED JANUARY 20, 1917.

No. 104-E. D.

GOVERNMENT OF INDIA.

DEPARTMENT OF COMMERCE AND INDUSTRY.

(EMIGRATION.)

RESOLUTION.

INTIMATION PROHIBITING THE LANDING OF ARTISANS AND SKILLED OR UNSKILLED LABOURERS AT PORTS OF ENTRY IN BRITISH COLUMBIA.

Delhi, the 16th January 1917.

With reference to the Resolution of the Government of India, No. 2846-79, dated the 8th May 1916, intimation has been received that the prohibition issued by the Government of Canada against the landing of artisans and skilled or unskilled labourers at ports of entry in British Columbia has been further extended to 31st March 1917.

The Governor-General in Council accordingly requests all Local Governments and Administrations to make the above intimation as widely known as possible, particularly in places from which emigration to Canada is believed to be most common. Intending emigrants should also be warned at the ports of embarkation of the risks they run in proceeding to that country.

ORDERED that a copy of the above Resolution be forwarded, for information and guidance, to all Local Governments and Administrations and for information to the Home and the Foreign and Political Departments.

ORDERED also that a copy be published in the *Gazette of India* for general information.

H. F. HOWARD,

Secretary to the Government of India.

2398 PGG

No. 136-E. D.

GOVERNMENT OF INDIA.

DEPARTMENT OF COMMERCE AND INDUSTRY.

(EMIGRATION.)

RESOLUTION.

INTIMATION THAT THERE IS NO PROSPECT OF EMPLOYMENT FOR NATIVES OF INDIA IN SIAM.

Delhi, the 18th January 1917.

INTIMATION having been received that there is little prospect of employment for natives of India in Siam, the Governor-General in Council requests all Local Governments and Administrations to make the above intimation as widely known as possible, particularly in places from which emigration to Siam is believed to be most common. Intending emigrants should also be warned at the ports of embarkation of the lack of employment at present prevailing in Siam.

ORDERED that a copy of the above Resolution be forwarded, for information and guidance, to all Local Governments and Administrations and to the Home and the Foreign and Political Departments, for information.

ORDERED also that a copy be published in the *Gazette of India* for general information.

H. F. HOWARD,

Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA" EXTRAORDINARY, DELHI, TUESDAY, FEBRUARY 13, 1917.

GOVERNMENT OF INDIA.

HOME DEPARTMENT.

KING'S POLICE MEDAL.

NOTIFICATION.

(POLICE.)

Delhi, the 13th February 1917.

No. 708-C.—His Majesty the KING, EMPEROR OF INDIA, has been pleased to confer the King's Police Medal on the following officers and men of the Indian Police establishments:—

PUNJAB.

Name of officer and rank.	Statement of services for which in particular the decoration has been conferred.
23 Mr. Duncan Donald, Superintendent of Police.	Mr. Duncan Donald joined the Burma Police as an Inspector, "A" list in December 1888. While serving in Burma he brought himself prominently to notice in encounters with *dakaits* in the Ye-U District, and in the Burma Police Administration Report, 1889, the following passages occur:— "Mr. Duncan Donald, Inspector of Police, deserves special mention for the conspicuous part taken by him in the settlement of this district.........."

PUNJAB—*continued.*

Name of officer and rank.	Statement of services for which in particular the decoration has been conferred.
	"I must not, however, omit to mention the good work done by Mr. Inspector Donald. This young officer in the month of April got into and engaged *dakaits* no less than five times with the result that 25 *dakaits* were killed (six of whom were leaders), and several arms and a quantity of ammunition were recovered."
	Mr. Donald was transferred to the Punjab in 1901 and in this province has shown himself possessed of considerable detective ability and intimate knowledge of the people. In the suppression of the recent returned emigrant revolutionary movement which came into existence towards the end of 1914 Mr. Donald as Superintendent of Police, Ludhiana, rendered valuable services.
24 Mr. Frederick Charles Isemonger, Superintendent of Police.	Mr. Frederick Charles Isemonger joined the Police Department in 1898 and has a uniform record of good work to his credit. He was specially selected for duty with His Excellency the Viceroy's camp in the Delhi Durbar of 1903 and received His Excellency's special thanks for his work on that occasion. He again served with distinction as Assistant Traffic Officer at the Delhi Durbar in 1911, and subsequently at Calcutta during His Majesty's visit to the Presidency Town. For his good work on this occasion he was commanded to appear before His Majesty. During the politically troublous years of 1907-08, Mr. Isemonger was in charge of the Special Branch, and his services during this period were commended by the Government of the Punjab. In 1913-14 Mr. Isemonger served with distinction in the Government of India, Criminal Intelligence Department, and towards the end of 1914 was specially selected for the Provincial Criminal Investigation Department, where up to the present time he has done much good work in connection with the revolutionary emigrant movement. In his present capacity the generally disturbed political situation has thrown an extra burden of work of a highly responsible nature upon Mr. Isemonger with which he has coped most successfully.
	Mr. Isemonger also performed an act of great bravery while in charge of the Sialkot District in the year 1910. In July of that year one Dulu Singh, a sepoy on leave, ran amuck, murdered three persons of his village, set fire to their houses, terrorised villagers, took up a position on the roof of his house with a *chavvi* (axe) and defied arrest. The local police, tahsildar and villagers subsequently came to the spot, but shrank from tackling him. This was the state of affairs on the third day when Mr. Isemonger, having heard of the incident, arrived at the village and walked straight up to the desperate man, who at once surrendered.
25 Mr. Colin Andrew Macpherson, Superintendent of Police.	Cattle thieving had been rife in the Karnál District for many years when, at the end of 1911, Mr. Macpherson took over the duties of Superintendent of Police. He realised that the time had come for a vigorous campaign against the large and well organised gangs infesting that and the neighbouring districts. After careful and intelligent preliminary enquiries

PUNJAB—*continued.*

Name of officer and rank.	Statement of services for which in particular the decoration has been conferred.
	Mr. Macpherson started operations and, finally, put a series of gang cases into the courts, with the result that a large number of the leading cattle thieves and their associates were convicted and sentenced to long terms of imprisonment. These proceedings had an immediate effect, and for the time being practically put a stop to cattle thieving not only in the Karnal District, but also in the United Provinces and in certain Native States. In these enquiries Mr. Macpherson showed marked administrative efficiency in dealing with a serious state of crime.
26 Mohammad Sadiq, head constable of the Ferozepore District Police	Mohammad Sadiq joined the police force of the Ferozepore District as a constable in 1900 and, by good work, rose to the position of head constable in 1911. On the 27th November 1914 a gang of returned emigrant revolutionaries, on their way to loot the sub-treasury at Moga, shot down and killed the local Sub-Inspector of Police and a Zaildar who attempted to stop and question them. The gang then made off in the direction of a canal. News having been conveyed to head constable Mohammad Sadiq, who was present at a neighbouring canal bungalow, that officer collected a party and started off at once in pursuit of the assassins. He came up with his quarry as a party of nine of them were attempting to cross the canal, and although armed with smooth bore muskets only, the head constable and his men immediately attacked. The revolutionaries, although armed with modern fire arms, were successfully headed off and driven into a patch of long reeds. Mohammad Sadiq and his small force, with the aid of villagers, then surrounded and fired the reeds, and after a stiff fight succeeded in killing two of the revolutionaries and capturing seven others. The members of the Lahore Special Tribunal, in their judgment of the 9th February 1916, expressed their appreciation of the courage displayed by the head constable.
27 Ganda Singh, foot constable.	Ganda Singh enlisted as a foot constable in the Amritsar Police in 1900. On the the 12th June 1914 the military guard over the Manawala Railway Bridge near Amritsar was rushed by a gang of six Sikh revolutionaries. Killing the sentry and havildar and wounding four sepoys, the miscreants took possession of six service rifles and over 200 rounds of ammunition. They then started off in the direction of Tarn Taran. Hearing of the presence of this dangerous gang in the vicinity, the Tarn Taran Police turned out with villagers, and, although only armed with smooth bore weapons, maintained a running fight with the revolutionaries throughout a blazing June day for fifteen miles up to the Goindwál ferry on the Beas river, which the latter crossed in a boat after killing the boatman. The police followed in another boat, and, pressing on for another five miles, came up again with the *dakaits* at nightfall in a grove of trees in the Kapurthala State. Here the *dakaits* volleyed the police party, one of whom, a villager, was wounded. By this time, however, the ruffians had been run to a standstill, and realizing that the police would not give up the chase buried their rifles and slipped away one by one under cover of the darkness. Later on four of the *dakaits* were arrested by the Kapurthala Police through

PUNJAB—*concluded.*

Name of officers and rank.	Statement of services for which in particular the decoration has been conferred.
	Bauriah trackers, and the rifles were also unearthed and recovered. As remarked by the Deputy Commissioner of Amritsar, in a report on the subject, "it was the vigorous chase by the Amritsar Police that ran the *dakaits* to earth." The whole pursuit party, police officers and villagers, showed great pluck and perseverance, but Ganda Singh was most prominent in the firing line and exposed himself freely in conveying information and orders between the different pursuing detachments.
28 Niaz Ahmad, Sub-Inspector of the Ludhiana District Police.	This officer entered the Punjab Police as a Sub-Inspector in 1906, and in his ten years' service has earned special commendation on no less than 24 occasions for important services connected with the detection of crime and the arrest of offenders. He has rendered very valuable services in the detection of two important cases

FROM THE "GAZETTE OF INDIA" DELHI, SATURDAY, FEBRUARY 17, 1917.

KING'S POLICE MEDAL.

NOTIFICATION.

(POLICE.)

Delhi, the 13th February 1917.

No. 740-*C.*—The Governor General in Council directs that the following additions shall be made to the Regulations, describing the uniform to be worn by all officers of the Indian Police, published with the Home Department notification No. 612-C., dated the 2nd December 1914, as subsequently amended :—

FULL DRESS—COLD WEATHER.

Tunic.

In Burma the full dress tunic is not obligatory.

SHOULDER BELT.

Pouch.

In Burma, may be of black Morocco leather.

J. H. DUBOULAY,

Secretary to the Government of India.

FOREIGN AND POLITICAL DEPARTMENT.

Delhi, the 12th February 1917.

No. 978-*D.*—The services of Malik Allah Bakhsh Khan, Tiwana, Extra Assistant Commissioner, are replaced at the disposal of the Government of the Punjab, with effect from the 5th February 1917.

A. H. GRANT,

Secretary to the Government of India.

The 13th February 1917.

No. 1002-*D.*—In exercise of the powers conferred by the Indian (Foreign Jurisdiction) Order in Council, 1902, and of all other powers enabling him in that behalf, the Governor General in Council is pleased to apply the Registration Ordinance, 1917 (I of 1917), in so far as it may be applicable, to the areas specified in the first column of the Schedule hereto annexed.

Provided, firstly, that in the Ordinance as so applied, references to a Local Government shall be read as referring to the authorities specified in the second column of the said Schedule references to a registration authority as referring to any Political Agent for the time being exercising jurisdiction within the said areas, and references to British India as including the said areas.

Provided, secondly, that for the purpose of facilitating the application of the said Ordinance, any court or authority exercising jurisdiction within the said areas may construe the provisions of the said Ordinance with such alterations not affecting the substance as may be necessary or proper to adapt them to the matter before it.

Schedule.

1	2
1. The railway lands described in the notification of the Government of India in the Foreign Department, No. 784-I.B., dated the 9th April 1913, as subsequently amended, and in the first and second columns of the schedule annexed thereto.	The authorities severally specified in the third column of the same schedule.
* * *	* * * *

No. 1003 *D.*—In exercise of the powers conferred by section 5 of the Registration Ordinance, 1917 (I of 1917), and in pursuance of section 3 of the said Ordinance, the Governor General in Council is pleased to direct that the registration authority for the territories of any Native Prince or Chief in India shall be the Political Agent for such territories if there is one, or otherwise the Local Government in whose political control such territories are.

J. B. WOOD,

Secretary to the Government of India.

ARMY DEPARTMENT.

Delhi, the 16*th February* 1917.

Fourth Supplement, dated the 1*st January* 1917, *to the "London Gazette" of the* 29*th December* 1916, *pages* 57 *and* 59.

War Office,

1*st January* 1917.

MEMORANDA.

* * * * * * * *

Captain Tom Salkield, Punjab Volunteer Rifles, to be temporary Lieutenant, whilst employed with the Graves Registration Commission. 18th November 1916. (Substituted for the notifications in the Gazettes of 20th November and 12th December 1916.)

* * * * * * * *

Organization.

No. 238.—It is hereby notified that, with the approval of the Right Honourable the Secretary of State for India, the Government of India have decided to create, for the duration of the war, a Board, to be designated the Indian Munition Board, whose functions will be to control and develop Indian industries with special reference to the needs created by the war, to regulate contracts, to limit and co-ordinate demands for articles not manufactured or produced in India, and to apply the manufacturing resources of India to war purposes, with the special object of reducing demands on shipping.

All applications for priority certificates, whether from Government Departments or private firms, will be submitted to the Munitions Board for disposal.

Sir Thomas Holland, K.C.I.E., is appointed President of the Board, which will consist of the President and, for the present, of four Members, who will be appointed hereafter.

The Board will enter upon its duties with effect from the 1st March next.

A. H. BINGLEY, *Major-General,*

Secretary to the Government of India.

BOARD OF EXAMINERS.

NOTICE.

Qualified Urdu Munshis.

THE following list of Munshis who are qualified to teach Urdu under India Army Order No. 162 of 1907 is published for the information of all those students of this language who are desirous of obtaining competent teachers :—

AMBALA.

M. Mohd. Miyan Khan ...	... Sadar Bazar, Ambala.
M. Mohd. Akbar Khan ...	... The Oriental Lodge, Ambala.
M. Anand Sarup ...	... Sadar Bazar, Ambala Cantonment (winter only).

FEROZEPORE.

M. Suraj Narain, B.A. ...	... Kabari Bazar, Feozeporre.

JHELUM.

M. Thakur Das Pahwa ...	... Officers' Munshi, Jhelum.

JULLUNDUR.

M. Karam Chand ...	... C/o Jacki Mull & Sons, Suddar Bazar, Jullundur Cantonment.

KASAULI.

M. Anand Sarup ...	... Depôt Munshi, Kasauli (summer only).

LAHORE.

M. Sham Lal, Bhargava ...	... Officers' Munshi, Saddar Bazar, Lahore Cantonment.
M. Sayyad Aulad Ali, Gilani	... Miran Shah Lane, Taksali Gate, Lahore.
M. Mohd. Khalil-ur-Rahman, Sabri	... Mohalla Sammian, Chhawni Manawala, Taksali Gate, Lahore.
M. Mool Chand Saihgal	... Regimental Munshi, 1/5th Devonshire Regiment, Saddar Bazar, Lahore Cantonment.

MURREE HILLS.

M. S. C. Bagchi ...	... Munshi, Lawrence Government European School, Ghoragali, P. O. Murree Hills.

RAWALPINDI.

M. Ghulam Muhiuddin ...	... R. A. Brigade Munshi, Rawalpindi.
M. Ghulam Rasul ...	... Sadar Bazar, Rawalpindi.
M. Kazi Abdul Haqq Khan	... C/o Kazi Najam-ud-din Khan, Officers' Munshi, Jhangi Street, Rawalpindi City.
M. Shaikh Amir Bakhsh, Gyani (Munshi Fazil).	Officers' Munshi, Ahata Sultan, Rawalpindi City.

SIALKOT.

M. Ajab Shah Anand ...	... Officers' Munshi, Saddar Bazar, Sialkot

N. B.—* * * * * * * * * * *

Whenever any Munshi changes his address, he is requested to communicate his new address to the Board of Examiners.

C. A. BOYLE, CAPTAIN, I.A.,
Offg. Secretary and Member, Board of Examiners.

Registered No. L. 864

The Government Gazette

PUNJAB AND ITS DEPENDENCIES.

Published by Authority

LAHORE, FRIDAY, MARCH 2, 1917.

PART II.

Republications from the "Gazette of India."

FROM THE "GAZETTE OF INDIA," DELHI, SATURDAY, FEBRUARY 24, 1917.

LEGISLATIVE DEPARTMENT.

NOTIFICATION.

Delhi, the 22nd February 1917.

No. 7.—In exercise of the power conferred by section 70 of the Government of India Act, 1915, the following amendments of the Rules for the conduct of the legislative Business of the Legislative Council of the Governor-General (in the said Act, referred to as the Indian Legislative Council) were made by the Governor-General in Legislative Council at the meeting of the said Council held on the 16th day of February 1917, and received the assent of the Governor-General on the 19th day of February, 1917 :—

Amendments in the Rules for the Conduct of the Legislative Business of the Council of the Governor-General.

1. For rule 16 the following rule shall be substituted, namely :—

Motion for leave to introduce Bills.

"16. (*1*) Subject to the provisions of section 67 of the Government of India Act, 1915, and of these rules, any member may move at a meeting of the Council for leave to introduce a Bill, but no such motion shall be made until after the expiry of one month or, if the President so directs, of such further period not exceeding in all two months, from the date on which a copy of the Bill and a full Statement of Objects and Reasons has been furnished to the Secretary, and in the case of a Bill requiring the previous sanction of the Governor-General under section 67 of the Government of India Act, 1915, until a copy of such sanction has also been so furnished.

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(2) Where the provisions of sub-rule (1) have been duly complied with the Secretary shall set down the motion in the list of business for the first convenient day thereafter upon which the Council may meet.

(3) Unless the President otherwise directs, the Secretary shall cause every Bill, not being a Bill to which sanction has been refused under the aforesaid section, with the Statement of Objects and Reasons to be printed, and a copy thereof to be sent to each Member at least three days before the meeting for which the motion for leave to introduce has been set down."

2. For rule 17 the following rule shall be substituted, namely :—

Introduction and printing of Bills.

"17. At any time after leave to introduce a Bill has been granted, the Member in charge of the Bill may introduce the Bill and the Secretary shall then, if it has not already been printed and sent to each member under rule 16 (3), cause the Bill, together with the Statement of Objects and Reasons, to be printed and shall furnish a copy to each Member.

If any of the Members are unacquainted with English, the Secretary shall also, if required, cause the Bill and the Statement of Objects and Reasons to be translated into Hindustani for their use."

3. In rule 18, for the words "leave to introduce a Bill has been granted," the words "a Bill has been introduced" shall be substituted.

A. P. MUDDIMAN,

Secretary to the Government of India.

HOME DEPARTMENT.

NOTIFICATIONS.

MEDICAL.

Delhi, the 21*st February* 1917.

No. 872-*C.*—Lieutenant-Colonel Sir James Roberts, Kt., C.I.E, M.B., F.R.C.S., I.M.S., Civil Surgeon, Simla (West), is granted privilege leave for one month, with effect from the 20th December 1916.

No. 873-*C.*—Major G. Tate, M.B., I.M.S., Civil Surgeon, Simla (East), officiated as Civil Surgeon, Simla (West), in addition to his other duties, during the absence on leave of Lieutenant-Colonel Sir James Roberts, Kt., C.I.E., M.B., F.R.C.S., I.M.S.

POLICE.

The 15*th February* 1917.

No. 776-*C.*—In exercise of the powers conferred by section 27 of the Indian Arms Act, 1878 (XI of 1878), the Governor-General in Council is pleased to direct that the following amendments shall be made in the Indian Arms Rules, 1909, namely :—

In Schedule II, for item (4), "Aden, and all districts on the external land-frontier of British India, outside Burma" in column 1, the following shall be substituted, namely—"Aden, the Mianwali and Muzaffargarh Districts in the Punjab, and all districts on the external land-frontier of British India, outside Burma."

J. H. DUBOULAY,

Secretary to the Government of India.

DEPARTMENT OF EDUCATION.

NOTIFICATIONS.

EDUCATION.

Delhi, the 19th February 1917.

No. 157.—The following preliminary announcement regarding the School of Oriental Studies, London, is published for general information :—

SCHOOL OF ORIENTAL STUDIES.

LONDON INSTITUTION.

PRELIMINARY ANNOUNCEMENT.

Date of Opening of Classes.

The Classes of the School will begin on Thursday, January 18, 1917. Intending students should apply at the School, either personally or by writing, to the Director. The Director will be glad to see students between the hours of 11 and 1 daily, and at other times by appointment.

Origin and Scope of the School.

The School was established by Royal Charter in June, 1916. Its purposes (as set out in the Charter) "are to be a School of Oriental Studies in the University of London to give instruction in the languages of Eastern and African peoples, Ancient and Modern, and in the Literature, History, Religion and Customs of those peoples, especially with a view to the needs of persons about to proceed to the East or to Africa for the pursuit of study and research, commerce or a profession, and to do all or any of such other things as the Governing Body of the School consider conducive or incidental thereto, having regard to the provision for those purposes which already exists elsewhere, and in particular to the co-ordination of the work of the School with that of similar institutions both in this country and in our Eastern and African Dominions and with the work of the University of London and its other Schools."

The School has been created as the outcome of the Reports of two Government Committees, the first a Treasury Departmental Committee presided over by Lord Reay, the second an India Office Departmental Committee presided over by Lord Cromer. The School is intended to provide London with a centre for Oriental teaching adequate to the needs of the Metropolis and of the Empire, and one that will remove the reproach that London has hitherto been without an Oriental School comparable to those of Paris, Berlin and Petrograd.

Lord Reay's Committee recommended that the School should "be built up from the nucleus of Oriental teaching now existing at University and King's Colleges." Oriental teaching has been carried on at the two Colleges, both now incorporated in the University of London, since, or almost since, their foundation, and though the teaching has been on a restricted scale many distinguished Orientalists have taken part in it. The Senate of the University of London have now assented to the transfer to the School of the teachers in the Oriental Departments of the Colleges, excluding certain subjects, such as Egyptology, Assyriology and Hebrew, and nearly the whole of the Oriental Staffs of the Colleges have been transferred to the School under this arrangement.

The Governing Body hope also to co-operate with the great Oriental Schools at Oxford and Cambridge and elsewhere.

Buildings.

The School is in Finsbury Circus, within two minutes' walk from the termini of the Great Eastern, North London, and Central London Railways, within the same distance from Moorgate Street and Bishopsgate Street stations on the Metropolitan Railway, and about six minutes' walk from the Bank of England. The School occupies a building which formerly belonged to the London Institution (founded in 1807), which, with the consent of the proprietors of the Institution, was transferred to the Commissioners of Works for the purposes of the School under the London Institution (Transfer) Act of 1912. The old building has been considerably altered and adapted internally to suit its new purposes, and a new wing has been built on to it which contains seventeen well-lighted classrooms. The cost of the alterations and additions has been about £25,000, provided by a special Parliamentary grant. There is a large Library, 98 ft. by 42 ft. and 28 ft. in height, and a Lecture Theatre accommodating about 500 persons. There are also Commonrooms for the Staff and for both men and women students.

The Classrooms are of two kinds : Classrooms for Lectures, and Study-classrooms, where students will be able to study with the aid of departmental libraries, and where one or other of the Lecturers will be in frequent attendance to assist in their studies.

Curriculum and Staff.

The School will at the outset provide teaching in seven groups of languages, comprising 20 languages in all, enumerated below ; but it is hoped at an early date to extend the scope of the School considerably, and students desiring instruction in any Oriental language for which provision has not been made should make application to the Director. In a considerable proportion of the spoken languages instruction will be given by teachers belonging to the country where the languages in question are spoken. It will be the aim of the School to provide as far as possible both English and Native Lecturers in the principal languages included in the curriculum.

Courses on the History, Religions and Customs of Oriental and African countries will form a special feature in the teaching of the School. Special Inter-collegiate arrangements with the London School of Economics will be made for instruction in the Sociology and Anthropology of the less civilised races. Inter-collegiate arrangements will also be made with University College for instruction in Phonetics ; and modern phonetic methods will be used to facilitate the acquirement of correct pronunciation. Elementary practical courses will be provided in all the living languages taught.

Courses will be arranged for the Pass, Honours, and Higher Degrees in Oriental Languages of the University of London.

Facilities will be provided for linguistic and literary research in the subjects of the curriculum, and special arrangements will be made for advanced students who do not desire to follow regular courses (*see* under Fees below).

The initial scheme for the teaching staff is as follows :—

GROUP I (ANCIENT INDIA).

Sanskrit	... L. D. Barnett, M.A., Litt. D.
Pali and Buddhist Literature ...	... Mrs. M. H. Bode, Ph.D.

GROUP II (THE NEAR EAST).

Arabic—*Classical Arabic* ...	... T. W. Arnold, C.I.E., Litt.D., M.A.
Colloquial Arabic—Egyptian	... Not yet appointed.
Bagdad	... Hajji Abdul Mejid Belshah.
Syrian	... Not yet appointed.
Persian	... E. Denison Ross, C.I.E., Ph.D.
	C. E. Wilson, M.A.
	G. H. Darab Khan.
Turkish	... Not yet appointed.

GROUP III (NORTHERN, EASTERN AND WESTERN INDIA).

Hindustani and Hindi ...	... C. D. Steel, I.C.S. (retired).
	A. Yusuf Ali, I.C.S. (retired), M.A., LL.M.
Bengali	... J. D. Anderson, I.C.S. (retired).
Marathi	... J. W. Neill, I.C.S. (retired).
Gujarati	... Not yet appointed.

GROUP IV (SOUTHERN INDIA).

Tamil and Telugu	... R. W. Frazer, I.C.S. (retired), B.A., LL.B.
Tamil and Sinhalese ...	... M. de Z. Wickremasinghe.

GROUP V (FURTHER INDIA, MALAY ARCHIPELAGO).

Burmese	... A. L. Hough.
Malay	... C. O. Blagden, M.A., Straits Settlements Civil Service (retired).

GROUP VI (THE FAR EAST).

Chinese—*Mandarin*	Rev. S. B. Drake.
	Weichen G. C. Ch'en, Ph. D.
Cantonese	Not yet appointed.
Japanese	H. Bonar, C.M.G.
	N. Kato.
Tibetan	Not yet appointed.

GROUP VII (AFRICAN LANGUAGES).

Swahili and Bantu Languages	Miss Alice Werner.
Hausa	I. Withers Gill.

In addition to the above Courses, for which Instructors either have been, or will shortly be, appointed, it is hoped that later on the following languages may be included in the curriculum of the School:—Amharic, Armenian, Assamese, Luganda, Melanesian Languages, Panjabi, Pashto, Polynesian Languages, Siamese, Somali, Yoruba, Zulu.

Courses will also be provided in Indian Law and the History of India.

It is hoped to arrange for two special Courses of Lectures on the Religions of China and of India, in regard to which an announcement will be made later.

Time-table.

The Time-table of Lectures is in course of preparation. The majority of the Courses will be given between 3 and 7 P.M., but special arrangements will be made in certain cases.

Fees (see also under Library, below).

The following is the scale of fees payable by Students:—

(a) *Composition Fee.*—The payment of a Composition Fee of £4 4s. per Term, or £10 10s. per Session, entitles the Student to all the privileges of the School, including admission to all or any of the Classes and to the use of the Library and the Study-classrooms.

(b) Fees for classes in single subjects:—

Four hours a week { £3 3s. per Term, or £8 8s. per Session.

(c) One hour a week { £1 1s. per Term, or £1 12s. 6d. per Session.

(d) Research Students who desire to have access to the Library and to be in communication with members of the Staff of the School may be enrolled at any time on payment of a fee of £3 3s. per Session.

All fees are payable in advance.

Library.

The General Library will be open to Students and others from 10 A.M. to 6 P.M.

Students who pay the Composition Fee, Research Students, and Students who take a Course in a single subject of not less than four hours a week are entitled to the use of the Library.

Students who take a Course in a single subject of only one hour a week may use the Library on payment of a fee of 10 s. 6d. per Session.

The Library is open to those who are not Students of the School on payment of a fee of 10s. 6d. per Term or £1 1s. per Session.

No fee will be charged to Students of the School for the use of the Departmental Libraries in the Study-classrooms.

Visitors to Classes.

With the permission of the Director, visitors will be permitted to attend lectures up to a limit of three at any course, without payment of fee.

Register of Attendance.

A register of attendance of Students will be kept by each Lecturer, and submitted daily to the Director for signature.

Admission of Students at reduced fees.

It shall be within the discretion of the Director to admit Students at a reduced fee in very special cases; report of such action will be made to the Governing Body in each case at the next meeting of the Governing Body.

E. D. MACLAGAN,
Secretary to the Government of India.

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FOREIGN AND POLITICAL DEPARTMENT.

NOTIFICATION.

Delhi, the 23rd February 1917.

No. 1242-*D.*—In exercise of the powers conferred by section 5 of the Registration Ordinance, 1917 (I of 1917), the Governor-General in Council is pleased to direct that the Political Agent for the time being for the territories of any Native Prince or Chief shall be, for the purposes of section 4 of the said Ordinance, the officer for the determination of such disputes as are referred to in that section, and, where no such Political Agent exists, such officer as may be appointed in this behalf by the Local Government in whose political control such territories are.

J. B. WOOD,

Secretary to the Government of India.

FINANCE DEPARTMENT.

NOTIFICATION.

LEAVE AND APPOINTMENT.

Delhi, the 22nd February 1917.

No. 202-*F. E.*—Mr. E. Burdon, I.C.S., has been appointed substantively to class I of the General List of the Indian Finance Department, with effect from the 15th January 1917, but will continue for the present to hold the appointment of Additional Deputy Financial Adviser, Military Finance.

J. B. BRUNYATE,

Secretary to the Government of India.

DEPARTMENT OF COMMERCE AND INDUSTRY.

NOTIFICATIONS.

Delhi, the 24th February 1917.

No. 828-*C. W. D.*—The following Orders in Council are published for general information :—

AT THE COUNCIL CHAMBER, WHITEHALL,

The 15th day of January 1917.

BY THE LORDS OF HIS MAJESTY'S MOST HONOURABLE PRIVY COUNCIL.

WHEREAS, it is provided by section 2 of the Customs (Exportation Prohibition) Act, 1914, that any Proclamation or Order in Council made under section 8 of the Customs and Inland Revenue Act, 1879, as amended by the Act now in recital, may, whilst a state of war exists, be varied or added to by an Order made by the Lords of the Council on the recommendation of the Board of Trade :

And whereas it is provided by section 2 of the Customs (Exportation Restriction) Act, 1914, that any Proclamation made under section 1 of the Exportation of Arms Act, 1900 may, whether the Proclamation was made before or after the passing of the Act now in recital, be varied or added to, whilst a state of war exists, by an Order made by the Lords of the Council on the recommendation of the Board of Trade :

And whereas by a Proclamation, dated the 10th day of May 1916, and made under section 8 of the Customs and Inland Revenue Act, 1879, and Section 1 of the Exportation of Arms Act, 1900, and section 1 of the Customs (Exportation Prohibition) Act, 1914, the exportation from the United Kingdom of certain articles to certain or all destinations was prohibited :

And whereas by subsequent Orders of Council the said Proclamation was amended and added to in certain particulars :

And whereas there was this day read at the Board a recommendation from the Board of Trade to the following effect :—

That the proclamation, dated the 10th day of May 1916, as amended and added to by subsequent Orders of Council, shall be further amended by making the following amendments in and additions to the Schedule to the same :—

(1) That the following headings should be deleted :—

Chemicals, etc., the following :—

(a) Alcohol methylic ;
(b) Amyl acetate ;
(c) Barium sulphate ;

Provisions and victuals which may be used as food for man, the following :—

(c) Fruit, fruit preserves (other than jam), and nuts used as fruit ;

Shipbuilding materials, the following :—

(a) Boiler tubes ;

Silk and silk manufactures, the following :—

(a) Raw silk and all threads, yarns and twists thereof (except thrown silk undyed) ;
(b) Tissues and fabrics of silk of all kinds and widths (including artificial silk), whether pure or mixed with other yarns or materials in the grey or discharged, undyed, dyed or printed, unweighted or weighted ;
(c) Made up articles of silk or artificial silk of all kinds, whether pure or mixed with other yarns or materials ;

(c) Telegraphs (except wireless), instruments and material for (not including insulated wires and cables, the exportation of which is prohibited to all ports and destinations abroad other than ports and destinations in British Possessions and Protectorates) ;

(a) Uniform clothing, second-hand military.

(2) That the following headings should be added :—

(c) Bone black ;

Chemicals, etc., the following :—

(a) Alcohol methylic, and its esters ;
(a) Amyl acetate and other amyl esters ;
(b) Barium sulphate ;

(a) Jute rags ;

(a) Pegs, wooden, suitable for use in the manufacture of boots and shoes ;

Provisions and victuals which may be used as food for man, the following :—

(b) Dates ;
(c) Fruit (except dates), fruit preserves (other than jam), and nuts used as fruit ;
(a) Pickles and vegetables preserved in salt or vinegar ;
(a) Vegetables, dried ;

Silk and silk manufactures, the following :—

(a) Raw silk and all threads, yarns and twists thereof ;
(b) Tissues and fabrics of silk of all kinds (including artificial silk), whether pure or mixed with other yarns or materials (except metal threads) in the grey or discharged, undyed, dyed, or printed, unweighted or weighted, not including velvets, plushes, nets, laces, gauzes, tulles, muslins, grenadines, voiles, crepes, crepe-de-chine and similar diaphanous fabrics, and also not including piece goods of less than 12 inches in width (except braids), trimmings, hosiery, and all made-up articles ;

(b) Telegraphs, instruments and material for, the following :—

Wheatstone automatic apparatus :—
Automatic transmitters ;
Wheatstone transmitters ;

Parts of Creed apparatus :—
Creed engines ;
Creed relays with pneumatic valves ;

Auxiliaries to Creed apparatus :—

High tension keys operated by pneumatic pressure ;
High tension keys operated magnetically ;
Dictaphones and dictaphone cylinders ;
Einthoven galvanometers ;
Paper tape photographically sensitized ;

(c) Telegraphs (except wireless), instruments and material for, not otherwise prohibited ;

(a) Tubes, boiler, of all descriptions ;

(a) Uniform clothing, second-hand naval and military ;

Woods, the following :—
(a) Cedar.

Now, THEREFORE, Their Lordships, having taken the said recommendation, into consideration, are pleased to order, and it is hereby ordered, that the same be approved.

Whereof the Commissioners of His Majesty's Customs and Excise, the Director of the War Trade Department, and all other persons whom it may concern, are to take notice and govern themselves accordingly.

ALMERIC FITZROY.

AT THE COUNCIL CHAMBER, WHITEHALL,

The 19th day of January 1917.

BY THE LORDS OF HIS MAJESTY'S MOST HONOURABLE PRIVY COUNCIL.

WHEREAS it is provided by section 2 of the Customs (Exportation Prohibition) Act, 1914, that any Proclamation or Order in Council made under section 8 of the Customs and Inland Revenue Act, 1879, as amended by the Act now in recital, may, whilst a state of war exists, be varied or added to by an Order made by the Lords of the Council on the recommendation of the Board of Trade :

And whereas it is provided by section 2 of the Customs (Exportation Restriction) Act, 1914, that any Proclamation made under section 1 of the Exportation of Arms Act, 1900, may, whether the Proclamation was made before or after the passing of the Act now in recital, be varied or added to, whilst a state of war exists, by an Order made by the Lords of the Council on the recommendation of the Board of Trade.

And whereas by a Proclamation, dated the 10th day of May 1916, and made under section 8 of the Customs and Inland Revenue Act, 1879, and section 1 of the Exportation of Arms Act, 1900, and section 1 of the Customs (Exportation Prohibition) Act, 1914, the exportation from the United Kingdom of certain articles to certain or all destinations was prohibited :

And whereas by subsequent Orders of Council the said Proclamation was amended and added to in certain particulars :

And whereas there was this day read at the Board a recommendation from the Board of Trade to the following effect :—

That the Proclamation, dated the 10th day of May 1916, as amended and added to by subsequent Orders of Council, should be further amended by making the following amendments in, and additions to, the Schedule to the same :—

(1) That the following headings should be deleted :—

Chemicals, etc., the following :—

(b) Ammonia and its salts, whether simple or compound (except ammonium nitrate, perchlorate, and sulphocyanide) ;

(2) That the following headings should be added :—

Chemicals, etc., the following :—

(b) Ammonia and its salts, whether simple or compound (except ammonium nitrate, perchlorate, sulphate, and sulphocyanide) ;

(a) Sulphate of ammonia.

NOW, THEREFORE, Their Lordships, having taken the said recommendation into consideration, are pleased to order, and it is hereby ordered, that the same be approved.

Whereof the Commissioners of His Majesty's Customs and Excise, the Director of the War Trade Department, and all other persons whom it may concern, are to take notice and govern themselves accordingly.

ALMERIC FITZROY.

No. 2122-*C. W.*—In exercise of the powers conferred by section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), the Governor-General in Council is pleased to direct that the following additions shall be made in this Department Notification No. 66-C. W. D., dated the 13th January 1917, as subsequently amended, *viz.*:—

Additions.

China and Java Export Company, Shanghai.
McDermid Brothers.
McDermid, R. R.
Straits and China Textile Company, Limited, Shanghai.
Tien Yungwoo.

CUSTOMS DUTIES.

The 24th February 1917.

No. 1987-*C. W.*—In exercise of the powers conferred by section 7 (1) of the Cotton Duties Act, 1896 (II of 1896), and in supersession of the notification in this Department, No. 7121-1, dated the 12th August 1916, the Governor-General in Council is pleased to fix, for the descriptions of cotton goods hereunder specified, tariff values as follows, with effect from the 1st March 1917 :—

		Tariff value per lb.	
	Grey goods, plain or bordered.	A.	P.
1.	Chadars and bedsheets, plain, or having only borders not over ¼"	9	3
2.	Dangari and Khadi cloth	8	3
3.	Dhuties, cholas, dupattas, lungis, and gumchas, plain, or having only borders not over ¼"	9	9
4.	Dhuties, cholas, dupattas, lungis, and gumchas having only borders over ¼" but not over ¾"	10	3
5.	Dhuties, cholas, dupattas, lungis, and gumchas having only borders over ¾" but not over 2"	10	9
6.	Patals and saris with headings over 4" wide and only coloured borders not over ¾"	11	3
7.	Domestics, T cloths, shirtings, longcloth, sheetings having borders not over ½" ...	10	0
8.	Drills and jeans, plain	9	9
9.	Fents	7	9
10.	Printers, sadlapat and bhagavad	9	6
11.	Shirtings twilled, unbleached	11	6
12.	" " bleached	13	0
13.	Tent, sail, commissariat and double threaded cloth (dosuti)	9	6
14.	Zanzibar cloth	10	0

provided that for calendered grey goods 3 pies shall be added to the above values.

		Tariff value per lb.	
	Figured or coloured goods.	A.	P.
15.	Bedcovers, twilled sheets, quilts, and table cloths, with borders not over ½" ...	9	6
16.	Bedcovers, quilts, table-cloths, twilled or plain wove sheets, and chadars, coloured warp or weft	11	6
17.	Bedcovers, quilts, table-cloths, twilled or plain wove sheets and chadars, coloured warp and weft	12	6
18.	Bed ticking plain or drilled	10	0

Figured or coloured goods—concld.

		Tariff value per lb. A. P.
19.	Check gumchas and check cholas	12 9
20.	Cholis and saris (coloured)	11 9
21.	Cotton tweed, commonly called hunting cloth, plain or striped, including leheria, Thana susi, Thana drill, Thana twill, and Thana check	11 3
22.	English patterned checks, trouserings, and coatings	13 6
23.	Drills, striped	9 9
24.	" checked	11 6
25.	" dyed	13 3
26.	Fancy dobby pattern checks, coloured warp and weft	14 3
27.	Fents	8 6
28.	Flannel pattern susi and dobby susi, grey weft	11 6
29.	" " " " " " coloured weft	14 3
30.	Lungis, coloured	14 3
31.	Lungis, grey, with coloured stripes and borders	11 3
32.	Napkins, grey	9 9
33.	" bleached	11 6
34.	Susi check, English, grey ground	13 3
35.	" checks, ordinary, grey ground	11 6
36.	" " " " coloured warp or weft	14 3
37.	" checksheets, ordinary, grey ground	10 9
38.	" ordinary, coloured stripes, grey ground	10 9
30.	" " " weft	11 9
40.	Tent cloth, blue and red	12 0
41.	" " khaki	12 6
42.	Towels, Turkish, grey	11 9
43.	" " bleached	13 3
44.	" honeycomb and other sorts, grey	10 3
45.	" " bleached	11 9
46.	Zephyr cloth	12 0
47.	" striped and checked	13 0

Provided that any goods specified in the foregoing lists shall, when woven with borders of silk, be assessed to duty *ad valorem.*

H. F. HOWARD,

Secretary to the Government of India.

ARMY DEPARTMENT.

JUDICIAL.

Delhi, the 23rd February 1917.

No. 281.—In exercise of the powers conferred by section 23 of the Cantonments Act, 1910 (XV of 1910), and in modification of the notification of the Government of India in the Army Department, No. 192, dated the 1st March 1912, the Governor-General in Council is pleased to direct that after section 26 of the Cantonments Code, 1912, the following section, being an adaptation of section 42 (2) (*c*) of the Punjab Municipal Act, 1911 (III of 1911), shall be inserted, namely :—

"26-A. The Cantonment authority may, subject to such conditions as the Governor-General in Council may prescribe, establish and maintain a provident fund and compel any servant of the Cantonment Authority to contribute thereto".

A. H. BINGLEY, *Major-General,*

Secretary to the Government of India.

BOARD OF EXAMINERS.

NOTICE.

Qualified Urdu Munshis.

THE following list of Munshis who are qualified to teach Urdu under India Army Order No. 162 of 1907 is published for the information of all those students of this language who are desirous of obtaining competent teachers :—

AMBALA.

M. Mohd. Miyan Khan ...	... Saddar Bazar, Ambala.
M. Mohd. Akbar Khan ...	... The Oriental Lodge, Ambala.
M. Anand Sarup ...	... Saddar Bazar, Ambala Cantonment (winter only).

FEROZEPORE.

M. Suraj Narain, B.A. ...	... Kabari Bazar, Feozeporre.

JHELUM

M. Thakur Das Pahwa ...	... Officers' Munshi, Jhelum.

JULLUNDUR.

M. Karam Chand ...	... C/o Jacki Mull & Sons, Saddar Bazar, Jullundur Cantonment.

KASAULI.

M. Anand Sarup ...	... Depôt Munshi, Kasauli (summer only).

LAHORE.

M. Sham Lal, Bhargava ...	... Officers' Munshi, Saddar Bazar, Lahore Cantonment.
M. Sayyad Aulad Ali, Gilani	... Miran Shah Lane, Taksali Gate, Lahore.
M. Mohd. Khalil-ur-Rahman, Sabri	... Mohalla Sammian, Chhawni Manawala, Taksali Gate, Lahore.
M. Mool Chand Saihgal	... Regimental Munshi, 1/5th Devonshire Regiment, Saddar Bazar, Lahore Cantonment.

MURREE HILLS.

M. S. C. Bagchi ...	... Munshi, Lawrence Government European School, Ghoragali, P. O. Murree Hills.

RAWALPINDI.

M. Ghulam Muhiuddin ...	... R. A. Brigade Munshi, Rawalpindi.
M. Ghulam Rasul ...	... Saddar Bazar, Rawalpindi.
M. Kazi Abdul Haqq Khan	... C/o Kazi Najam-ud-din Khan, Officers' Munshi, Jhangi Street, Rawalpindi City.
M. Shaikh Amir Bakhsh, Gyani (Munshi Fazil)	Officers' Munshi, Ahata Sultan, Rawalpindi City.

SIALKOT.

M. Ajab Shah Anand ...	... Officers' Munshi, Saddar Bazar, Sialkot.

N. B.—* * * * * * * * * *

Whenever any Munshi changes his address, he is requested to communicate his new address to the Board of Examiners.

C. A. BOYLE, CAPTAIN, I.A.,
Offg: Secretary and Member, Board of Examiners.

FROM THE SUPPLEMENT TO THE "GAZETTE OF INDIA", DATED FEBRUARY 24, 1917.

No. 843-E. D.

GOVERNMENT OF INDIA.

DEPARTMENT OF COMMERCE AND INDUSTRY.

(EMIGRATION).

RESOLUTION.

INDENTURED EMIGRATION TO THE COLONIES.

Delhi, the 24th February 1917.

The following papers are published for the information of those interested in the subject:—

India Office, London,

11th February 1917.

Public,

No. 24.

To His Excellency the Right Honourable the Governor-General of India in Council.

MY LORD,

I have considered in Council the letters of Your Excellency's Government in the Commerce and Industry Department, No. 41 (Emigration), dated the 15th October last, and No. 53, dated the 3rd December last, on the subject of indentured emigration to the Colonies.

2. The recommendation which you have made for the abolition of the indentured system is one for which I had not been prepared by perusal of the correspondence that followed the report of the Sanderson Committee, while the suggestions made by Messrs. McNeill and Chimman Lal as a result of their enquiries in the Colonies concerned promised to lead to a reform of certain important defects in the present system. Fiji has already abolished the more severe of the penal contract provisions, and I have some reason to anticipate that the West Indian Colonies are prepared to follow. The methods of recruiting adopted in India are admittedly unsatisfactory, but I was in hope that they would be found by your Government to be susceptible of improvement.

3. The growing feeling in India against the system of indentured labour must be accepted as a fact, and there would be little profit in discussing how far the popular movement is due to some confusion between the Dominions that exclude free Indian immigrants and the Colonies that still import Indian indentured labour. Such confusion is excusable in view of the history of the Indian question in Natal, but it is necessary to remark that the attitude of Canada and Australia towards free Indian immigration is due to deeper causes than the existence of indentured labour in the West Indies and Fiji, and will not be affected by the discontinuance of the system.

4. I am, however, entirely prepared to accept the policy advocated by Your Excellency's Government, and will invite the Colonial Office to co-operate with me in devising the most suitable means for giving effect to it with due consideration of the interests of the Colonies affected, and with adequate safeguards for the protection and well-being of immigrants under the new system, which you suggest should take the place of indentured labour. The result of this reference will be communicated to you in due course.

5. I agree with you that the mere abolition of indentured emigration will not be sufficient, and that the change should not be made until a satisfactory scheme of recruitment on other lines has been worked out. The Colonies which depend on Indian labour will desire to attract immigrants, and the problem of securing as far as possible the welfare of the labourers who leave India would not be solved by a formal transference of the direct responsibility now vested in Your Excellency's Government. While the restrictions of freedom involved by the indenture system seem to have a direct bearing upon the ratio on suicides, the question of sexual immorality is quite distinct, connected as it is with the disproportion of the sexes and the action of recruiters in collecting women of an undesirable type. The idea that the abolition of indentures would of itself produce amelioration in this respect is not shared by Your Excellency's Government, who are aware that there is no

evidence for the vague belief sometimes expressed that the status of indentured women exposes them to ill-treatment. The question of the condition of free emigrants in countries over-seas has, very rightly, aroused to a steadily increasing degree the attention of public men in India, and, unless free emigration is to be prohibited—an idea that would not commend itself to the critics of indentured emigration—the problems upon which you have touched will remain, and cannot be a matter of indifference. It was after the abolition of indentured emigration to Natal that developments connected to a large extent with the general position of Indians in South Africa and the status of time-expired indentured labourers in Natal gave rise to the recent demonstration of Indian feeling.

6. The abolition of the penal contract at the place of recruiting gives scope for more than one system of labour. In Assam, for example, I understand that "Act XIII agreements" are still common. In the Federated Malay States, since the abolition of indentured immigration, a somewhat different system is in force. I am not at present sure that the scheme outlined in the 17th paragraph of your letter of the 15th October is entirely practicable, and I shall be glad to learn whether in the opinion of Your Excellency's Government the introduction of arrangements similar to those in force in regard to emigration to the Federated Malay States would satisfy Indian public opinion and at the same time provide sufficient safeguards for the welfare of the emigrants.

7. It is essential to bear in mind the elaborate provisions made by the Colonial Governments under the present system for the protection of indentured labourers, and while free immigrants in unfamiliar surroundings will stand in need of similar safeguards, the Colonies can hardly be expected to maintain their present arrangements unless they have some security that no obstacles are placed in the way of intending emigrants, and that these can be counted upon to fulfil the obligations into which they enter. While it is for the Colonial Governments to devise an acceptable substitute for the present system, Your Excellency's Government might facilitate their endeavours by stating your requirements in greater detail.

I have the honour to be,

My Lord,

Your Lordship's most obedient, humble Servant,

AUSTEN CHAMBERLAIN.

ORDERED—that a copy of the above Resolution be forwarded to all Local Governments and Administrations, and that it be published in the supplement to the *Gazette of India.*

H. F. HOWARD,

Secretary to the Government of India.

No. 176-F. E.

GOVERNMENT OF INDIA—FINANCE DEPARTMENT.

PAY, ALLOWANCES AND FINANCE OFFICERS.

RESOLUTION.

AMENDMENT IN SCHEDULE OF SUBJECTS FOR EXAMINATION OF CANDIDATES IN INDIA FOR ADMISSION TO GENERAL LIST OF INDIAN FINANCE DEPARTMENT.

Delhi, the 13th February 1917.

THE following amendment is made in the schedule of subjects for the examination of candidates in India for admission to the General List of the Indian Finance Department, which was published in Resolution No. 1363-F. E., dated the 27th December 1915:—

In item (*f*) under "*Optional*" delete the word 'Hebrew.'

ORDERED that the Resolution be forwarded to several Departments of the Government of India; to all Local Governments and Administrations with the request that it may be communicated to Directors of Public Instruction and all heads of colleges and schools in their respective provinces; to the Comptroller and Auditor-General; to the Controller of Currency; to all Accountants-General and Comptrollers; to all Chief Examiners and Government Examiners of Railway Accounts; to the Examiner of Press Accounts; to the Audit Officer, Delhi Province; to the Examiner of Accounts, Military Works Services; and to the Superintendent, Government Printing, India, Calcutta.

ORDERED also that the Resolution be published in the *Gazette of India.*

By order, etc.,

J. B. BRUNYATE,

Secretary to the Government of India.

2321 PGG—756—2-3-17—SGPP Lahore.

evidence for the [illegible] sentiment [illegible] that the status of India [illegible] to ill-treatment. The question of the conditions of the emigrants [illegible] has, very [illegible], assumed to a steadily increasing degree the character of [illegible] and, unless [illegible] emigration is [illegible] that would not [illegible] the system of indentured emigration—the problem [illegible] and cannot be a matter of indifference. [illegible] the abolition of [illegible] in Natal that developments connected [illegible] large extent with the general position of Indians in South Africa and the status of [illegible] Indian feeling.

6. The abolition of the [illegible] of labour [illegible] I understand that [illegible] agreements [illegible] are still continued. In the [illegible] States, [illegible] indentured immigration [illegible] that the scheme [illegible] and I shall be glad [illegible] the introduction of [illegible] Federated Malay States [illegible] [illegible] the system [illegible].

7. It is essential to bear in mind the [illegible] Governments [illegible] present system for the [illegible] immigration [illegible] surroundings, will stand in need of [illegible] Colonies can hardly be expected [illegible] and that [illegible] called upon to fulfil the obligations which they [illegible]. While [illegible] Governments to devise [illegible] Government [illegible].

I have the honour to be,

My Lord,

Your Lordship's most obedient, humble servant,

[illegible] CHELMSFORD.

ORDERED—that a copy of the above [illegible] Local Governments and Administrations, and that it be [illegible] Gazette of India.

[illegible]

Secretary to the Government of India.

No. [illegible]

GOVERNMENT OF INDIA—FINANCE DEPARTMENT.

PAY, ALLOWANCES AND PENSIONS [illegible]

RESOLUTION.

[illegible]

Delhi, the [illegible] February 1917.

THE following amendments [illegible] Indian [illegible] Department [illegible] 1916 [illegible]

[illegible] under "[illegible]" [illegible]

ORDERED that the Resolution be [illegible] of the [illegible] Governments and [illegible] of [illegible] General [illegible] to the Comptroller and Auditor General [illegible] Accountant [illegible] Government [illegible]

ORDERED also that the Resolution be published in the *Gazette of India.*

[illegible]

Secretary to the Government of India.

Government Gazette,

PUNJAB, AND ITS DEPENDENCIES.

Published by Authority.

LAHORE, FRIDAY, MARCH 9, 1917.

PART II.

DEPARTMENT OF COMMERCE AND INDUSTRY.

NOTIFICATION.

Delhi, the 17th February 1917.

No. 1695-C. W.—In exercise of the powers conferred by Section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), and in supersession of this Department Notification No. 11255-W.-II, dated the 18th November 1916, as subsequently amended, the Governor-General in Council is pleased to prohibit the import of all goods from and the export of all goods to any of the trading concerns mentioned in the annexed schedule :

Provided that nothing in this notification shall apply to goods imported or exported under a general license granted under the authority of "The Trading with the Enemy (Statutory List) Proclamation, 1916, No. 3," or any other power vested in His Majesty or by the Governor-General in Council.

SCHEDULE.

AFRICA.

LIBERIA.

Ahlften, V.
Birkenheuer, W.
Bremer Kolonial Handelsgesellschaft.
Busch, A.
Castelvi, Manuel.
Comercio, Español.
Decker, I.
Deutsche Liberia Bank.
Deutsche Sudamerikanische Telegraphengesellschaft, A. G.
Dinkela, H.
Exposite, Felix.
Freeman, T., & Company.
Freeman, D. (or T.)
Freeman, D. D.
Gaede, W.
Gebhardt, Richard.
Gonzalez, Justo.
Gumera, Salvador Serra.
Hansen, C.
Harmon, S. H., Junior.
Heyn, E.
Hoffmann, Jul.
Huber, Oscar.
Jager, Ed. C.
Jantzen, C. F. W.
Klinge, Alberico J.
Koch, N.
Kroell, K.
Kuhrmann, Carl.
Labe, H.
Lange, P.
Maier, Eugen.
Medicke, W.
Monrovia Trading Company.
Muller, Max.
Munch, N.
Peinate, Augustin.
Patersen, W.
Preuss, E.

Quickenstedt, H.
Richter, N.
Robins, G. B.
Roggenhau, H.
Schaumburg, R.
Scholls, J.
Seifer, A.
Thorade, K.
Tobeck, Louis.
Uckert, Richard.
Vagts, Arthur.
Valle, Arsenio.
Vietor & Huber.
Vormeyer, H. Walter.
Wagner, E.
West, J. W.
Wiebers, V.
Wiechers & Helm.
Woermann, A.
Wursburg, W.
Zschorper, M.

MOROCCO.

Abekhzel, Aaron, Laraiche.
*Abitbol, Moses, & Sons (Abitbol, Joseph M., Samuel M., Rafael M.), Laraiche.
Allal Ben Brahim Ben Hima, Tangier.
Amarti, Mohamed Ben Drees el, Laraiche.
Amir, Taher Ben, Laraiche.
Ankri, Yusef el, Laraiche.
Arevalo, A., Tangier.
Asharual, Abdelwahab, Arzila.
Assayag, Solomon, Laraiche.
Auni, Ahmed el, Laraiche.
Aztot, Abdeslam, Laraiche.
Aztot, Fedol Ben Mohamed, Laraiche.
Aztot, Siddek Ben Ahmed, Laraiche.
Azulay, Solomon David, Alcazar.
Baghar, Dris el, Alcazar.
Bakkali, El Ayashi el, Arzila.
Bakkali, Mohamed, Tetuan
Bakkali, Si Abdellah El, Tangier.
Belghite, Had Mohammed, Tangier.
Benarrosh, Brahim, Laraiche.
Bendayan, Salomon, Laraiche.
Benmergui, Vidal E., Tetuan.
Bessam, Oolad, Laraiche.
Botbol, Sentob Haim, Laraiche.
Boumeghaik, Hadj Mohammed, Tangier.
Bukhari, Hossein Abdeslam el, Tetuan.
Cadosh, Mesod, Laraiche.
Calduch Gilla, F., Tangier.
Cohen, S. & J. (Cohen, Simon J., Joseph J. Scialom J., Jacob S), Laraiche.
Cohen, Simon D. (Cohen, Simon D., Jacob S.), Laraiche.
Dukali, Hadj Ben Maati el Hayani, Laraiche.
Dukali, Hamed Ben Fekik, Alcazar.
Eljarrat, Jacob (Eljarrat, Amram J., Judah J., Meir J.), Alcazar.
Eljarrat, Judah, Alcazar.
Gelool, Mohamed Ben Abdel Krim Ben, Alcazar.
Glaser, Dr., Tetuan.
Guerrero, Carlos Massa, Tangier.
Gumpert, Antonio, Tangier.
Gumpert, Francisco, Tangier.
Gumpert, Luis, Tangier.
Gumpert Manuel, Tangier.
Hababi, Mohamed el, Laraiche.
Hadj, Ali Ben el, Arzila.
Haessner & Company, Tangier.
Harrack, Abdeslam el, Alcazar.
Hashmi, Hamed Ben el, Arzila.
Hashmi, Mohamed Ben el, Arzila.
Hashmi, Si Hamed el, Tetuan.
Hisu, Mohamed Ben, Arzila.
Hossein, Mohamed el, Laraiche.
H'siisen, Selam (Abdeselam), el, Alcazar.
Huss, Reichardt, Arzila.
Hussein, Ben el, Hadj el Jemili, Alcazar.
John and Taledano, Tangier and Laraiche.
Kell, J., & Company, Laraiche.
Kouria, Drees, Laraiche.
Lauffer, E., Tangier.
Lebady, Moh...
Lordjman, Haim (Jaime) V., Tangier.
Maaroufi, Hadj Mohamed el, Laraiche.
Mannesmann Brothers, Tangier.
Marakko, Mannesmann & Company, Tangier.
Maury, José, Laraiche.
Meier, Max, Tangier.
Mesbahi, Mohamed el Kasri, Alcazar.
Mokhtar, Mohamed, Arzila.
Mokhtar, Ulad, Arzila.
Mora, Juan, Laraiche.
Mora, Ricardo, Laraiche.
Moryusef, Joseph & Yahia, Laraiche.
Mudden, Mohamed el, Tetuan.
Mzamzi, Mohamed el, Laraiche.
Odadiah, Joseph Brahim, Laraiche.
Ostermayer, Walther, Laraiche.
Oushihi, Abdelrahman el, Alcazar.
Ragonez, Abraham, Laraiche.
Renschausen, A., & Company, Laraiche.
Rohner, Friedrich, Laraiche.
Rohner, Werner, Laraiche.
Sabbah, Mesod, Laraiche.
Sabbah, Simon, Laraiche.
Sager & Woerner, Laraiche.
Salama, Mokhluf, Laraiche.
Sananes, Samuel A., Tangier.
Schiller & Company, Tangier.
Schumacher, Otto, Tetuan.
Sherti, Mohamed, Tetuan.
Sherti, Mohamed Ben el, Arzila.
Simoni, Mesod, Laraiche.
Soudry (Essoudry), Samuel. (Soudry, Mordechai & Elias), Laraiche.
Soussi, Hadj Mailoud el, Laraiche.
Soussi, Hossein el, Laraiche.
Steinkampf, Heinrich, Alcazar.
Tarnow, Max L., & Company, Tetuan.
Tazzi, Abdel Wahab, Laraiche.
Thum, R., Laraiche.
Villa Valentino, Tangier.
Villalta, Arcadio, Arzila.
Wedele, Jehan, Tetuan.
Zailachi, Abdeslam el Amri, Laraiche.
Zapatero, O., Tetuan.
Zegari, Hamed, Laraiche.
Zegari, Taib, Laraiche.
Zimmermann, Alcazar.
Ziyani, El Mokhtar, Laraiche.
Zwartfeld, W., Laraiche.

PORTUGUESE EAST AFRICA.

Becker, E., Beira.
Behrens, H., Lourenço Marques.
Bosselmann, C., Beira.
Bredenkamp, Lourenço Marques.
Breyde, Johan.
Bruckmann, Lourenço Marques.
Christophides, Christo, Porto Amelia.
Cruz, Alipio, Francesco.
Dencks, Alexander, Lourenço Marques.
Deuss, Ludwig, & Company, Chinde, Tete, and Q...

Deutsche Ost-Afrika Linie.
Felgenhauer (alias Ferguson) I. C., Lourenço Marques.
Fellman, H., Quelimane.
Ferguson, I. C. (alias Felgenhauer), Lourenço Marques.
Ferreira, Joaquim, Quelimane.
Frankel, Jacob, Lourenço Marques.
Fuchs, Lourenço Marques.
Goncalves, Paulino, Fontesville.
Grothkop, H. Lourenço Marques.
Haberer & Company.
Herz & Schaberg.
Hueffer, A., Quelimane.
Hoffman, Hugo, Lourenço Marques.
Hoffman, Oswald.
Houben, Walter, Beira.
Hupfer, Beira.
Jung Lenz & Company.
Koch, J. H., Lourenço Marques.
Krutzfeldt, H. G., Lourenço Marques.
Kunsti, T., Ibo.
Limbrock, H., Tete.
Linder, F., Ibo.
Loeffelbein, F., Lourenço Marques.
Marcus & Harting.
Neider, P., & Company, Ibo.
Niedner, Paul, Palma; Ibo and Porto Amelia.
Oldenburg, E., Palma; Ibo and Porto Amelia.
Orenstein-Arthur Koppel, Limited.
Ost Africa (Deutsche) Gesellschaft.
Ost Africa (Deutsche) Linie.
Pechner, H., Beira.
Petersen, R. H., Quelimane.
Philippi, William, & Company.
Piel, Albert Lourenço Marques.
Porst, Kurt., Lourenço Marques.
Ragchand Premchand, Mozambique.
Ressmann, I., Lourenço Marques.
Reuter, Dr., Lourenço Marques.
Rewald, Martin, Lourenço Marques.
Reys, Fernandez & Baptista.
Ribeiro, Antonio Franciso, Beira.
Rolfes, Herman, Lourenço Marques.
Rolfes, Karl, Lourenço Marques.
Rolfes, Nebel & Company, Lourenço Marques.
Rosendorf, Lourenço Marques.
Sambodo, Antonio Marques, Mozambique; Santa Maria; Palma; Ibo and Porto Amelia.
Schnutz, H., Tete.
Schreiber, Beira.
Siemsen, T., Beira.
Springhorn, C., Lourenco Marques.
Steyn, Kuhn, Lourenço Marques.
Stuben & Company.
Stuhldreier, Palma; Ibo and Porto Amelia.
Uebel, Beira.
Vogel, W., Lourenço Marques.
Vogler, W., Sena.
Wandschneider, Theodor, Lourenço Marques.
Wiese, Carl, Lourenço Marques.
Woernher, Fritz, Inhambane.
Woernher, Rudolf, Inhambane.

PORTUGUESE WEST AFRICA, PORTUGUESE GUINEA, FERNANDO PO, AND RIO MUNI.

Iniqo, Alfonso, Rio Muni.
Karsten, Frederich, Bambadinca.
Lieb, Eugen, Santa Isabel and San Carlos.
Mansnetter, Bolama.
Moritz, E. H., & Company, Santa Isabel.
Rolf, Luis, Bissao.
Schwartz, Hans, Geba.
Seifert, Paul, Bolama.
Titzck, Rudolf, Bissao; Chinde; Bambadinca; Geba Baffata; Cacheo and Farim.
Voss, Hans, Farim.
Woermann Linie, Fernando Po.

AMERICA.

ALL COUNTRIES IN CENTRAL AND SOUTH AMERICA.

German Coal Depôt Company. (Compañia Alemana de Carbon, or Deutsches Kohlen Depôt.)
Hardt, Engelbert, & Company.
Hardt, E. and W., & Company.
Mannesmann, Sociedad Tubos, Limitada.
Sociedad Tubos Mannesmann Limitada.
Staudt & Company.

ARGENTINA AND URUGUAY.

Aachen and München Insurance Company, Calle Cangallo 319, Buenos Aires, Argentina.
Aders, Alberto, & Company, Buenos Aires.
Agence Stigler, Montevideo, Uruguay.
Agencia Maritima "Kosmos" (Kosmos Steamship Line), Argentina.
Allgemeine Electricitäts Gesellschaft Sudamericana, Calle San Martin 444, Buenos Aires, and all branches in Argentina and Uruguay.
Argentine Real Estate & Finance Corporation, Limited, Calle Alsina 902, Buenos Aires, Argentina.
Arnold, H., Buenos Aires, Argentina.
Austro-American Steamship Company,
Banco Aleman Transatlantico (Deutsche Ueberseeische Bank).
Banco Germanico de la America del Sud (Deutsche Sud-Amerikanische Bank).
Barbagelata, R., Defensa 375, Buenos Aires, Argentina.
Barth, Eugenio, & Company, Calle Uruguay, 757, Montevideo, Uruguay.
Bauer, P., & Company, Calle Piedras 132, Buenos Aires, Argentina.
Bayer, Federico, & Company, Rivadavia 2263, Buenos Aires, Argentina.
Bechtel, Kurtz & Company, Calle Tucuman 1575, Buenos Aires, Argentina.
Behr and Ott, Calle Defensa 435, Buenos Aires, Argentina.
Bernard Hermanos, Calle Cangallo 315, Buenos Aires, Argentina.
Bernitt, Rodolfo (partner of Dorner & Bernitt), Misiones 1472, Montevideo, Uruguay.
Boker & Company, Calle Maipu 463, Buenos Aires, and all branches in Argentina.
Bonino, José A., Calle Rincon 456, Montevideo, Uruguay.
Borowsky & Company, Calle Sgto, Cabral 172, Rosario, Argentina.
Bottini, Oscar, Calle Cerro Largo 851, Montevideo, Uruguay; and Argentina.
Brauss, Mahn & Company, Reconquista 80, Buenos Aires, Argentina; and Calle

Brizzi, Luis E., Calle Piedras 1174, Buenos Aires, Argentina.
Brolund, Ricardo, Montevideo, Uruguay.
Bromberg & Company, Calle Moreno 401, Buenos Aires, Argentina.
Buch, A., & Company, Montevideo, Uruguay.
Buddensieg, Juan, Calle Cangallo 845, Buenos Aires, Argentina.
Bunge, Ernesto A., & Born, J. B. Mitre 226, Buenos Aires, Argentina.
Bustamante, Miguel, Buenos Aires, Argentina.
Cadenas, Enrique, Montevideo, Uruguay.
Callejas, J., Buenos Aires, Argentina.
Canto, Roberto (c/o Standt & Company).
Cassini & Company, Calle Cangallo 840, Buenos Aires and Rosario, Argentina.
Castillo y Morales, Montevideo, Uruguay.
Cattaneo, Constantino, Buenos Aires, Argentina.
Cevini, Luis, Buenos Aires, Argentina.
Clarfeld, Federico, & Company, Passo Colon 746, Buenos Aires; Juncal 1461, Montevideo, and all branches in Urugnay and Argentina.
Clausen & Company, Misiones 83, esq., Piedras, 193, 201 and 450 Montevideo Uruguay.
Campañia Alemana de Carbon.
Curt, Berger & Company, Calle 25 de Mayo 382-392; Calle Corrientes 341, and Colon 1384, Buenos Aires, Argentina.
Daniel, Bruno, & Company, Paseo de Colon 464-68, Buenos Aires, Argentina.
Defesche, Juan, Calle Moreno, 508, Buenos Aires, Argentina.
Delcampo, Carlos, Montevideo, Uruguay.
Delfino, A. M., & Hermano, Calle Sarmiento 442-448, Buenos Aires, Argentina
Deutsches Kohlen Depôt.
Deutsche Sud Amerikanische Bank.
Deutsche Ueberseeische Bank.
Dorner & Bernitt, Misiones 1472, Montevideo, Uruguay.
Dorner, Arturo (partner of Dorner & Bernitt), Uruguay.
Duckwitz, Otto, Calle Araoz 2918, Buenos Aires, Argentina.
Duzer, Van, Buenos Aires, Argentina.
Dyckerhoff & Widmann Schmidt, Calle Reconquista 37, Buenos Aires, Argentina.
Ellerhorst, Fernando (of "La Germano Argentina").
Franke, Otto & Company, Calle Bolivar 161, Buenos Aires, Argentina.
Funck, Ph., & Company, Calle Upsallata 756 and 1056, Buenos Aires, Argentina.
Fuhrmann (H.) & Company, Paseo Colon 1102-1128; Calle Maipu 39 and Calle Peru 1182, Buenos Aires, Argentina.
Gasmotorenfabrik Deutz, Moreno 550 and 554, Buenos Aires, and all branches in Argentina and Uruguay.
German Coal Depôt Company (Compañia Alemana de Carbon, or Deutsches Kohlen Depôt).
Gomez, Pedro, Comodoro Rivadavia, Territory of Chubut.
Hamburg-American Steamship Company.
Hamburg-South American Steamship Company.
Hansa Line.
Hardt, Engelbert, & Company, Patricios 1937, Buenos Aires, Argentina.
Hardt, E. and W., & Company.
Hasenclever & Company, Calle Belgrano 673, and Ayolas 58, Buenos Aires, Argentina.
Heinlein & Company, Avenida de Mayo 1402-1500, Buenos Aires, Argentina.
Hermann, Edmundo, c/o Banco Germanico de la America del Sud, Calle O'Higgins 2030, Buenos Aires, Argentina.
Hinderfeld, Martignoni & Company, Calle Lavalle 437; Calle Tandil 5900, Buenos Aires, Argentina; and Cerrito 257, Montevideo, Uruguay.
Hirsch, Alfredo (of Sociedad Financiera é Industrial Sud Americana).
Hoffmann & Stocker, Calle Moreno 443, Buenos Aires, Argentina.
Horn & Company, San Martin 201, Buenos Aires, Argentina.
Hosmann, Julio, Buenos Aires, Argentina.
Iglesias, Justo A., Piedras 338 and Dom. Agraciada 2114, Montevideo, Uruguay.
Juthmann, Ricardo, Montevideo, Uruguay.
Kobelt, G. (of "La Germano Argentina").
Koerting Brothers, Calle Bolivar 292, Buenos Aires, Argentina.
Koester, Nicolaus, Rua 25 de Mayo 294, Buenos Aires, Argentina.
Koppelmeyer, Carl Christian (Partner of Clausen & Company), Uruguay.
Korth, Hans, Buenos Aires, Argentina.
Kosmos Steamship Line (Agencia Maritima "Kosmos"), Argentina.
Kozel, Federico (partner of Guillermo Stahringer & Company).
Kropp & Company, Piedras 1448 and Rivadavia 751-761, Buenos Aires, Argentina; and Cerrito 513 (formerly of Misiones 158), Montevideo, Uruguay.
Lafont, J. A., Calle Defensa 542-3, Buenos Aires, Argentina.
"La Germano Argentina."
Lagemann, F., & Company, Piedras 363, Montevideo, Uruguay.
Lahusen & Company, Casilla 51; Defensa 542, and P. Mendoza 3457, Buenos Aires, Argentina; and C. Orillas del Plata 927, Montevideo, Uruguay.
Larsen, Herbert, Montevideo, Uruguay.
Lasker & Company, Corrientes 534, Buenos Aires, Argentina; and Calle Misiones 1430, Montevideo, Uruguay.
Luaces, Leandro, Buenos Aires, Argentina.
Mannesmann, Sociedad Tubos, Limitada, Calle Defensa 383, Buenos Aires, Argentina.
María, Carlos de la, Montevideo, Uruguay.
Marquez, Joaquin C. (partner of Dorner & Bernitt), Uruguay.
Martinez de Hoz, Florencio, & Company, Calle Reconquista 43, Calle Peru 475, and Calle Pueyrredon 320-326, Buenos Aires, Argentina.
Melber, Leon, Calle Alsina 261, Buenos Aires, Argentina.
Metzen Vicenti y Cia, Misiones 1526, Montevideo, Uruguay.
Mey, Hugo, Buenos Aires, Argentina.
Meyer, D., & Company, Calle Cangallo 499, Bahia Blanca, Argentina.
Meyer, L. D., & Company, Calle Lima 387, Buenos Aires, Argentina.
Meyer, Martin (of "La Germano Argentina").
Mitau & Grether, Calle Cangallo 840-850

Müller (or Miller) Frederico, Livestock Importer, Buenos Aires, Argentina.
Müller, Hermanos, San Julian, Patagonia, Argentina.
North German Lloyd.
Olach & Ohlmstede, San Martin 452, Rosario, Argentina.
Orenstein & Koppel, Argentina.
Osten & Company, Rondeau 303, Montevideo, Uruguay.
Oster, Jorge (of Sociedad Financiera é Industrial Sud Americana).
Padros, Simon, & Company, Tres Esquinas 676, Buenos Aires, Argentina.
Panzera, Reinaldo, Buenos Aires, Argentina.
Petersen, Alexandro & Company, Ceballos 244, Buenos Aires, Argentina.
Pfeiffer, Bruno & German, Calle Salta 309 and Casilla de Correo 1166, Buenos Aires, Argentina.
Pintos, Domingo, Argentina.
Plant & Company, Calle Alsina 902, Buenos Aires, Argentina.
Portena Tug Company, Argentina.
Quincke, Ernesto, Montevideo, Uruguay.
Rabe, Walder & Company, 25 de Mayo 694 (formerly of Misiones 1373), Montevideo, Uruguay.
Rabe, Margarita N. de (partner of Rabe, Walder & Company).
Rabe, Otto (partner of Rabe, Walder & Company).
Retienne, Eduardo, Calle Rivadavia and Calle Sarmiento 1127, Buenos Aires, Argentina.
Rhodius & Company, Castilla 224, and Rivadavia 842, Buenos Aires, Argentina.
Roehrs, E., & Company, San Martin 195, and Calle Agraciade 2412, Buenos Aires, Argentina.
Roma & Company, Buenos Aires, Argentina.
Ruete & Guyer, Montevideo, Uruguay.
Sassoli, A., Buenos Aires, Argentina.
Sassoli, Juan, Calle Rincon 453, Montevideo, Uruguay.
Schelp & Schelp, Calle Bartolome Mitre 1123, Buenos Aires, Argentina.
Schlief, Georg, Montevideo, Uruguay.
Schmidt, Pablo, Montevideo, Uruguay.
Schweitzer, Felipe, Santa Fé 951, Rosario, Argentina.
Simens Schückert Companies, Calle Bernardo Irigoyen 330, Buenos Aires, Argentina.
Simon, Alberto Maximo (Partner of Guillermo, Stahringer & Company).
Sociedad Anonima Argentina, Hidraulica, Agricola, Argentina.
Societa Anonima Transporti de Mestre, Argentina.
Sociedad Financiera é Industrial Sud Americana, Buenos Aires, Argentina.
Sociedad Tubos Mannesmann Limitada, Calle Defensa 383, Buenos Aires, Argentina.
Soteras y Val, Alsina 1251-55, Buenos Aires, Argentina.
Stahringer, Guillermo & Company, Calle Florida 171, Buenos Aires, Argentina.
Stahringer, Guillermo (Partner of Guillermo, Stahringer & Company).
Staudt & Company, B., Mitre 665-9, Avenida Montes de Oca 1599, and Calle General Hornos 1720, Buenos Aires, Argentina; and Uruguay.
Steffens & Nolle, A. G., Calle Cangallo 499, Buenos Aires, Argentina.
Sternberg, H., Junior, & Company, Calle Cangallo 840, Buenos Aires, Argentina.
Stigler, Agence, Montevideo, Uruguay.
Stofen, Schnack, Müller & Company, Buenos Aires, Argentina.
Stremmler, Carlos, Corrientes 423, Buenos Aires, Argentina.
Strothbaum, Felix (partner of Clausen & Company), Uruguay.
Strothbaum, Gmo. (partner of Clausen & Company), Uruguay.
Stubenrauch & Company, Puerto Deseado, Patagonia, Argentina.
Ures, Alfredo, Montevideo, Uruguay.
Vasquez, Pablo, Salsipuedes 231, Montevideo, Uruguay.
Velasquez, Pedro, Uruguay.
Vilmar, Rimplar & Company, Defensa 569-571, Buenos Aires, Argentina.
Wagenknecht, E., & Company, 25 de Agosto 422 (formerly of Cerro Largo 791), Montevideo, Uruguay.
Walder, Enrique (partner of Rabe, Walder & Company), Uruguay.
Warburg & Goldschmidt, Calle Bartolome Mitre 1265, Buenos Aires, Argentina.
Wayss & Freytag Calle Moreno 508, Buenos Aires, Argentina.
Weil Hermanos & Company, Buenos Aires, Argentina.
Wentzky, R. Von, Calle Corrientes 685, Buenos Aires, Argentina.
Weygand & Zum Felde, Calle Peru 1034, Buenos Aires, Argentina.
Wirth & Schiebeck, Calle Sarmiento 372, Buenos Aires, Argentina.
Wolff & Schorr, Buenos Aires, and Calle Cordeba 1100, Rosario, Argentina.
Wolff, Buchholz & Company, Calle 25 de Mayo 179, Buenos Aires, Argentina.
Wulff, Otto, Calle Peru 362; Calle Terrero 109 and Rivadavia 6245, Buenos Aires, Argentina.

BOLIVIA.

Albrecht, C., & Company, La Paz.
Arnold & Company, Santa Cruz de la Sierre and Riveralta.
Bacovich, Marcos, Oruro.
Banco Aleman Transatlantico (Deutsche Ueberseeische Bank).
Barber, Alfred W., & Company, Cochabamba.
Bickenbach & Company, Oruro.
Blau, Stephen, La Paz.
"Botica Alemana," Oruro.
Burgoa Teran, Arturo, Oruro.
Callenius, Gustavo, La Paz.
"Cerveceria Calacala" (see Heimberto Hinze & Company).
Colsman, Boehme & Company, La Paz and Oruro.
Dauelsberg & Company, La Paz.
Deutsche Ueberseeische Bank.
Dohrmann, Dahse & Company, Oruro and Potosi.
Elsner, Juan, & Company, Santa Cruz.
"El Tigre," La Paz.
Emmel Hermanos, La Paz.
Enss & Webber, La Paz.

Eulert, F. G., La Paz.
Franco, José, La Paz.
Fricke, Jerman, & Company, Oruro.
Fuss, Alfredo (of Hirschmann & Company), La Paz.
"Gallo, El," La Paz.
Gundlach, C. F., Oruro.
Günthar, Ernest, Sorata.
Günthar, Pablo, Oruro.
Hardt, E. & W., & Company, La Paz; Sucre; Oruro and Cochabamba.
Harrison & Bottiger, La Paz.
Hinke, Gustave, & Company, La Paz and Oruro.
Hinze, Heimberto, & Company, Oruro.
Hirschmann & Company, La Paz and Oruro.
Joerges & Company, Calle Oruro, Potosi.
Krüger, R., & Company, Cochabamba.
"La Mariposa," La Paz.
Martins, F., & Company, La Paz.
Morales, Bertram & Company, Cochabamba; Potosi and Sucre.
Nolte, E., & Company, La Paz.
Quidde & Gatermann, Cochabamba and Sucre.
Reinecke, Findel & Company, Oruro.
Schluter & Company, Oruro.
Schubert, H. G., Oruro.
Schweitzer, Félipe, Santa Cruz.
Seiler, Emil, Sucre.
Staudt & Company, Villa Montes, River Pilcomayo.
Stofen, Schnack, Muller & Company, Santa Cruz.
Zeller, Villinger & Company, Santa Cruz, Trinidad and Yacuiba.

BRAZIL.

Achim & Company, Joinville, Sta. Catharina.
Ahrns, Edouardo, Rua dos Algibebes, Bahia.
Andrade, Marcelino, Santos.
Andrade Pinto, Ernesto, Bahia.
AO Cylindro, Porto Alegre.
Araujo & Boavista, Rua Buenos Aires 4, Rio de Janeiro.
Armazens Andresen, Sociedade Anonyma, Manaos.
Arp & Company, Rua do Ouvidor 102, and Rua Coronel Moreira César 102, Rio de Janeiro.
Baasch, Hermann, Rua Sao Bento 22, Rio de Janeiro.
Bahlmann, John, Rua Sachet 83, Rio de Janeiro.
Banco Aleman Transatlántico (Deutsche Ueberseeische Bank).
Banco Germanico de la America del Sud (Deutsche Sub-Amerikanische Bank).
Barza & Company, Rua Marques de Dens 8, Pernambuco.
Bauer, Walter F., Rua General Camara 88, Rio de Janeiro; and Recife, Pernambuco.
Bayer, Federico, & Company, Travessa Santa Rita 22-24, Rio de Janeiro.
Beck, Ernesto, & Company, Florianopolis.
Behrmann & Company, Rua das Princezas, Bahia.
Bellingrodt & Meyer, Rua Sao Pedro 70 Rio de Janeiro.
Bercht Brothers, Rua Voluntarios da Patria 46, Porto Alegre.
Berringer & Company, Para.
Bezold, Otto, Ceara.
Bier, F. G., & Company, Rua 7 de Setembro 106, Porto Alegre.
Bluhm, Bernhard, Rua 28 de Julho, S. Luiz, Maranhao.
Böckmann, A., & Company, Rua do Apollo 28, Pernambuco.
Boehm, Otto, Joinville, Sta. Catharina.
Borges, Antonio, Rua Voluntarios da Patria 46, Porto Alegre.
Borstelmann & Company, Pernambuco; and Rua Alfendega 121, Maceio.
Brando, Viuva Carlos, & Company, Florianopolis.
Brasil, Co-operative Limitada, Rua 7 de Setembro 1, Rio de Janeiro.
Brasilianische Bank für Deutschland, Bahia; Porto Alegre; Rio de Janeiro; Santos and Sao Paulo.
Brazileira de Electricidad, Companhia (branch of Siemens Schückert Werke), Avenida Rio Branco 79 and 81, Rua General Camara 87, Rua do Hospicio 29, Rio de Janeiro, and Rua Sao Joao, Bahia.
Breithaupt, Victor, & Company, Rua Itororo 8, Santos.
Bromberg & Company, Rua 7 de Setembro 96 and 98; Rua dos Andradas 182, Porto Alegre; Hospicio 22, Rio de Janeiro; Bahia and Sao Paulo.
Bromberg, Daudt & Company, Rua Voluntarios da Patria 54 and 56, Porto Alegre.
Bromberg, Hacker & Company, Rua 7 de Setembro 96 and 98; Rua dos Andradas 182, Porto Alegre; Hospicio 22, Rio de Janeiro; Bahia and Sao Paulo.
Buhle, C., Porto Alegre and Rio Grande do Sul.
Buschmann, C. Rua Theophilo Ottoni 76, Rio de Janeiro.
Café, Campanhia Nacional De, Rua 15 de Novembro, Santos.
Compos, Alexandre & Company, Uberaba, near Sao Paulo.
Compos, José Pinto, Para.
Cardoso, Victor Mattos, Para.
Carricande, Epaminodas, Rio de Janeiro.
Casa Allema (Wagner, Schadlich & Company), Rua 15 de Novembro, Santos; Rua Direita 18, Sao Paulo.
Casa Lemcke, Rua Libero Badaro 104, Sao Paulo.
Chaves, J. P., Santos.
Cia Lithographica Hartmann Reichenbach, Rua Gusmoes 93, Sao Paulo; and Santos.
Commercial, Companhia, Victoria.
Companhia Brazileira de Electricidad (Branch of Siemens Schückert Werke), Avenida Rio Branco 79 and 81, Rua General Camara 87, Rua do Hospicio 29, Rio de Janeiro; and Rua Sao Joao, Bahia.
Companhia Commercial, Victoria.
Companhia Graphica Rio Grandense, Porto Alegre.
Companhia Industrial de Ribeirao Pires, Sao Bernardo.

Companhia Nacional de Café, Rua 15 de Novembro, Santos.
Companhia Sul-Americana de Electricidade, A.E.G., Rua do Hospicio 59, Rio de Janeiro.
Cooperativa Brasil, Limitada, Rio de Janeiro.
Costa Almeida, M. de, Rua do Rosario 17, Sao Paulo ; and Rio de Janeiro.
Da Motta, A Alves (partner of Fonseca & Company), Para and Rio de Janeiro.
Dannemann & Company, Sao Felix; and Largo das Princezas 15, Bahia.
Dauch & Company, Rua Frei Gaspar 16, Santos.
Day (John), Bromberg & Company, Marechal Floriano 51, Vigario José Ignacio 19 & 21 and Rua val Patria ; 24, Porto Alegre.
Deffner, G., & Company, Manaos.
Demarchi & Company, Uruguayana.
Deutsche Süd-Amerikanische Bank.
Deutsche Süd Amerikanische Telegraphen Gesellschaft A., G. Rua da Assemblea 8 ; Rua General Camara 62, Rio de Janeiro ; and Pernambuco.
" Deutsche Tageblatt," Sociedad Anonyma, Rio de Janeiro.
Deutsche Uberseeische Bank.
" Diario de Rio " (*see* Sociedad Anonyma " Deutsche Tageblatt."
Dias, José Esteves, Para.
Diebold & Company, Rua Santo Antonio 56, Santos.
Domschke & Company, Rua das Princezas, Bahia.
Drechsler, Max, and Company, Rua do Bon Jesus 20, Pernambuco.
Dreher, Edmundo, & Company, Rua Barao do Triumpho 6, Porto Alegre.
Eiffler, Bernard, Manaos, Para and Pernambuco.
Empreza Garaphica Rio Grandense, Rua dos Andradas 447, Porto Alegre.
Empreza Hœpcke, Florianopolis, Santa Catharina.
Engel, Fritz, Pelotas, Rio Grande do Sul.
Engelhardt, Carlos, Rio Grande do Sul.
Ferreira Bastos, Antonio, Bahia.
Ferreira, José Germano, Rua Sao Bento 5, Rio de Janeiro.
Figueiredo, Leopold, & Company, Santos.
Fischer, Christiano Julio (Hardware Merchant), Campo da Redempção, Porto Alegre.
Fonseca & Company (Coal Merchants) Para.
Fonseca, Abilio (partner of Fonseca & Company), Para.
Fonseca, Arthur, Sao Francisco do Sul.
Fraeb & Company, Rua 7 de Setembro 90, Porto Alegre ; and Pelotas, Rio Grande do Sul.
Freyer, Hugo, Parto Alegre.
Friedheim Aguiar & Company, Avenida Maranhense 11, S. Luiz, Maranbao.
Friedrichs & Timmann, Rua dos Droguistas, Bahia.
Friedrichs, Werner, Rua Quinze Novembro, Para.
Fuchs, J., & Company (Casa Fuchs), Rua Sao Bento 83, Sao Paulo.
Gasmotorenfabrik Deutz, Avenida Rio Branco 11, Rio de Janeiro ; Rua Floriano Peixoto 11, Pernambuco.
Gomes, Luiz (Cooperativa Brasil), Rio de Janeiro.
Gomez, Candido, Rio de Janeiro.
Gonczy, Porto Alegre.
Graeff, Gustaf, Para.
Graphica Rio Grandense, Companhia, Porto Alegre.
Graphica Rio Grandense, Empreza, Rua dos Andradas 447, Porto Alegre.
Green and Company, Belem Para.
Griesbach, Max, Para.
Guimares, F., Bahia.
Gunzberger, J., & Company, Manaos and Para.
Hackradt, F., & Company, Rua A. Penteado 15, Sao Paulo and Corityba.
Haering, Fritz, Rio de Janeiro.
Harm, Heinrich, Manaos and Itacoatiara.
Hartmann, H., Rua Barao da Victoria 25, Pernambuco.
Hartmann Reichenbach, Cia Lithographica, Rua Gusmoes 93, Sao Paulo ; and Santos.
Hasenclever & Company, Rio de Janeiro ; Rua L. Badaro 70, Sao Paulo.
Hermanny, Louis, & Company, Rua Gonçalves Dias 54 & 57, & Avenida Rio Branco 126, Rio de Janeiro.
Hœpcke, Carl and Company, Florianopolis, Santa Cathrina.
Hœpcke, Empreza, Florianopolis, Santa Catharina.
Hoffman, Rudolf W. H., Para.
Holdum, Maxim, Manaos.
Holzborn, Ernesto, Rua das Princezas, Bahia.
Huland, Oscar, & Company, Ceará.
Israel, Simon, & Company, Rua General Camara 23, Rio de Janeiro.
Jannowitzer, Wahle & Company, Rua de Candelaria 49 ; San Pedro 34, Rio de Jeneiro ; and Sao Paulo.
Jantsch, Aurelio, & Company, Corumba.
Joao Silveira de Souza, Joinville.
Jordan Gerken & Company, Sao Francisco do Sul.
Kopinsky, Joseph, Rua Sao Paulo 52, Rio de Janeiro.
Krahe & Company, Rua dos Andradas 497, Porto Alegre.
Krause Irmaos & Company (Krause Brothers), Rua da San Antonio 17, Belem, Para ; Rua Lobo D'Almada 9, Manaos ; Rua Primeiro de Marco 6, Pernambuco ; and Maranhao.
Kroncke & Company, Parahyba do Norte.
Kuehlen, Otto, Para.
Lallemant, J. L., Rio Trapiche Caixa 343, Rio de Janeiro.
Landy, Carlos von, Rua Barao do Triumpho 35A, Pernambuco.
Laves de Moraes, José, Sao Paulo.
Leal, Anthanasio, Sao Francisco do Sul.
Leite de Fonseca, A., Rua Sao Bento 5, Rio de Janeiro.
Lemcke, Carlos & Company, Porto Alegre.
Lemcke, Henrique, Rua Libero Badaro 25, Sao Paulo.
Lima, Luzio Horacio (Berringer & Company), Para.

Lind, Von der, & Company, Rua das Princezas, Bahia.
Linhares, Antonio P., Para.
Lobo, Manaos.
Lohse, Para.
Louro Linhares, Florianopolis.
Luckhaus & Company, Rua General Camara 67, Rio de Janeiro.
Ludwig é Irmaos, Rua dos Andradas, Porto Alegre.
Machado, Mello & Company, Rio de Janeiro.
Magnus, James, & Company, Rua Sao Pedro 96, Rio de Janeiro.
Mannesmann Limited, Sociedad Tubos, Rua do Rosario 64, Rio de Janeiro.
Marx, W. (alias Henrique Oliveira & Company, alias "Norbert Hertz," alias D. Tyne O'Day, alias "Mins Missen"), Rua da Alfandega 102, Rio de Janeiro.
Mattheis & Company, Rua General Camara 69-71, Rio de Janeiro.
Melcher, Conrado, & Company, Rua Sao Bento 40, Sao Paulo.
Metzler, Hugo, Porto Alegre.
Meyer Irmaos & Company, Rua Sete de Setembro 165, Porto Alegre.
"Mins Missen" (*see* W. Marx).
Miranda, Agenor Rua Senador Nabuco 19, Rio de Janeiro.
Monteiro, J. A., & Company, Rua de Candelaria 49, Rio de Janeiro.
Monteiro Santos & Company, Sao Paulo.
Moreira, Julio César (Moreira de Carvalho), Rua General Camara, 1; and Praia Icarahy 21, Rio de Janeiro.
Naschold, Ricardo, & Company, Rua Henrique Dias 57, Sao Paulo; and Porto Alegre.
Nobrega, Sergio Augusto, Joinville, Sta. Catharina and Sao Francisco do Sul.
"Norbert Hertz" (*see* W. Marx).
Noronha, Carlos de, Rua General Camara 22, Rio de Janeiro.
Nossack & Company, Rua Frei Gaspar 22, Santos.
O'Day D. Tyne (*see* W. Marx).
Officina Velhote Silva, Para.
Ohliger & Company, Manaos.
Oliva, J., Sao Paulo.
Oliveira, Eduardo, Santos.
Oliveira, Henrique, & Company (*see* W. Marx).
Ornstein & Company, Rua Sao Pedro 9, Rio de Janeiro.
Ostermeyer, Frederico, Rua da Quitanda 63 & 175, Rio de Janeiro.
Ottens, K. J., Bahia.
Overbeck, W., Rua das Princezas, Bahia.
Pereira, Alfredo Martins, Manaos.
Pereira, E., & Company, Rio de Janeiro.
Peters, W., Rua Municipal 148-150, Manaos.
Petersen, Adolf, & Company, Rua do Apollo 36, Pernambuco.
Pintsch (Julius) Aktiengesellschaft, Rua Sao Pedro 9, Rio do Janeiro.
Pohlman & Company, Pernambuco and Maceió.
Pradez, Pierre, Rio de Janeiro and Santos.
Pralow & Company, Para and Manaos.
Prejawa & Company, Rua da Alfandega 70, Rio de Janeiro.
Reiniger, Schmitt, & Company, Rua 7 de Setembro 118, Porto Alegre.
Reisch, Felix, Manaos.
Ribeirao Pires, Companhia Industrial De, Sao Bernardo.
Ribeiro, Trajano (Jordan Gerken & Company), Sao Francisco do Sul.
Rieckmann & Company, Rua Bôa Vista 42 Sao Paulo.
Rombauer & Company, Rua Visconde de Inhauma 84, Rio de Janeiro.
Rothschild & Company, Rua 15 de Novembro 31, Sao Paulo.
Runes & Bark, Largo Monte Alegre 6, Santos.
Schaible & Kanitz, Rua José Bonifacio 40, Sao Paulo; Rua Sao Pedro 52, Rio de Janeiro.
Schar, Ernest, Pernambuco.
Schlee, Philip, Manaos.
Schlick Alfredo, & Company, Rua da Assemblea 14; Rua Quitanda 47, Rio de Janeiro.
Schmidt, Trost & Company, Rua Santo Antonio 5, Santos; Rua Alvares Penteado and Caixa 153, Sao Paulo.
Schoenn, Roberto, & Company, Rua Quitanda 147, Rio de Janeiro.
Scholz, Waldemar, Manaos.
Schroeter, J., Porto Alegre.
Schümann & Company, Para.
Schwartz, Eduardo, Joinville, Sta. Catharina.
Seligmann & Company, Para.
Semper & Company, Manaos.
Siemens-Schückert Werke, Rio de Janeiro Bahia; Porto Alegre and Sao Paulo.
Silva, Antonio Carlos De, Caixa 105, S. Paulo.
Silva (Da) Domingos & Company, Rua Sao Bento 28A, Sao Paulo.
Simoes, Angelino, & Company, Rio de Janeiro.
Simon, Feliciano, Corumba.
Simonek & Moreira, Rua do bon Jesus 20, Pernambuco.
Sinjen, M., & Company, Novo Friburgo, Rio de Janeiro.
Sinner, Alfredo, Rio de Janeiro and Santos.
Smith, Kessler & Panke (Casa Kosmos), Rua Direita 12, Sao Paulo and Santos.
Sociedad Anonyma Armazens Andresen, Manaos.
Sociedad Anonyma "Deutsche Tageblatt," Rio de Janeiro.
Sociedad Tubos Mannesmann Limited, Rua do Rosario 64, Rio de Janeiro.
Solheiro, Luiz (partner of Fonseca & Company), Para.
Steinberg Meyer & Company, Avenida Rio Branco 65, Rio de Janeiro, and Sao Paulo.
Steiner, Pedro Maurico, Para.
Steinman, Emilo A., Manaos.
Stender & Company, Bahia.
Stock, Emilio, Joinville, Sta. Catharina.
Stofen, Schnack, Müller & Company, Corumba.
Stoltz, Hermann, & Company, Avenida Central 66-74 (Rio Branco 66-74), Rio de Janeiro; Praca da Republica, Santos; Rua Alvares Penteado 12, Sao Paulo and Pernambuco.
Strassberger, E., & Company, Manaos

tuder, J., & Company, Rua das Princezas 20, Bahia.
Suerdieck & Company, Rua das Princezas, Bahia.
Sul-Americana de Electricidade (Companhia) A. E. G., Rua do Hospicio 59, Rio de Janeiro.
Trinks, Peter, & Company, Rua do Santo 38, Santos,
Trommel A., & Company Praça Telles 11, Santos; Rua Alvares Penteado, Sao Paulo.
Turnauer & Machado, Rua 13 de Maio, Rio de Janeiro.
Urban, Eugen, & Company, Rua Conselheiro Saraiva 30, Rio de Janeiro; Rua Santo Antonio 63, Santos.
Vargas, Arape Ferreira, Rio de Janeiro.
Vasconcelles, José de, & Company, Pernambuco.
Velhote Silva, Officina, Para.
Viera de Mello, Francisco, Rio de Janeiro.
Vieria, Francisco Salles, Manaos.
Voelcker, Luis, & Company, Porto Alegre.
Wachtel, Marxen, & Company, Rio Grande do Sul.
Wagner, Schadlich & Company (Casa Allema), Santos and Sao Paulo.
Warnecke, Hermann, & Company, Rua Direita 9, Sao Paulo.
Weissflog Brothers, Rua Libero Badaro 70, Sao Paulo.
Weissflog, Alfredo, (of Weissflog Brothers), Rua Maranhao 21; Sao Paulo.
Weissflog, Otto (of Weissflog Brothers), Avenida Paulista 112, Sao Paulo.
Weiszflog, Max, Sao Paulo.
Werner, Hilpert & Company, Rua da Alfandega 99-101, 104 and 108, Rio de Janeiro.
Westphalen Bach & Company, Rua Cons. Saraiva, Bahia.
Wille, Theodor, & Company, Sao Paulo; Rio de Janeiro and Santos.
Woebcke, Gustav, Porto Alegre.
Wolff, Eric, Pernambuco.

CHILE.

Agencia Maritima "Kosmos" (Kosmos Steamship Line).
Aguilar, Rudolf, Talcahuano.
Alvarez, José Reinaldo, Coquimbo.
Armstrong, Enrique, Talcahuano.
Arrigoriaga, Saturnino, Valparaiso and Santiago.
Arevalo, Manuel, Coquimbo, and Avenida Brasil 169, Valparaiso.
Banco Aleman Transatlantico, (Deutsche Ueberseeische Bank).
Banco de Chile y Alemania, (Banco für Chile und Deutschland), Antofagasta; Santiago; Valparaiso; Concepcion; Temuco & Valdivia.
Banco Germanico de la America del Sud, (Deutsche Sud Amerikanische Bank).
Barrios, Francisco, Iquique.
Bayer, Federico & Company, Casilla 1267, Santiago.
Becker, A. & F., & Company, Concepcion and Bandera 615, Santiago.
Bermudez, Guillermo, Calle Esmeralda 85, Valparaiso.
Blackadder, Guillermo, Iquique.
Blech Wegener, T. A., Santiago and Valparaiso.
Bonder, Victor, Concepcion.
Brenner, Jorge, Iquique.
Canelo, Nemesio, (of Gildemeister & Company), Iquique.
Carrasco, Justiniano (Timmermann & Company), Valparaiso and Santiago.
Carstens, F., & Company, Concepcion, San Francisco, Valdivia and Temuco.
Chaparra, Luis A., Iquique.
Chassin Trubert, Julio, Coquimbo.
Compania Salitrera Alemana, Taltal.
Compania Salitrera H. B. Sloman & Company.
Contreras, Pablo, Calle Esmeraldas 85, Valparaiso.
Curtze, Walter, Korner 1086, Punta Arenas.
Daube & Company, Prat 12, Valparaiso; Merced 798, Santiago; Arana 530, Concepcion; Latorre-Baquedano and Antofagasta.
Dauelsberg & Company, Antofagasta.
Deutsche Sud-Amerikanische Bank.
Deutsche Ueberseeische Bank.
Escobar, Jose Ignacio, Calle Santa Domingo 1372, Santiago.
Faerber, Gustav, Valparaiso.
Fölsch, H., & Company, Casilla 16A, Valparaiso.
Fonck, & Company, Calle Brasil 126, Valparaiso; Calle Puente 571, Santiago.
Gildemeister & Company.
Giron, Basilio, and Company, Arica.
Gleisner, Mauricio & Company, Santiago; Valparaiso and Talcahuano.
Groothoff, A. & O., Iquique.
Guttmann & Maurer, Correa Casilla 85 and Calle Moneda 1065, Santiago; and Valdivia.
Hagnauer & Company, Blanco 122, Valparaiso.
Hardt, E. and W., Company.
Hepp & Becker, Talcuhuano.
Hinsch & Company, Valparaiso.
Hubenbecker, Teodoro, Bandera 86, Santiago.
Hucke, Hermanos, Valparaiso.
Inojosa, Maximo, Concepcion.
Jacobsen, Luis, Concepcion & Coronel.
Kirsinger, R. Weinreich (late Kirsinger & Company), Esmeralda 85, Valparaiso.
Kosmos Steamship Line (Agencia Maritima "Kosmos").
Koster & Wyneken, Calle Lincoyan 427, Concepcion and Coronel.
Lange & Company, Casilla 953, Valparaiso and Concepcion.
Langer, Federico, Calle Estada 142, and Casilla 607, Santiago.
Lillo, Guillermo, Antofagasta.
Lopez Loayza, Alfredo, Iquique.
Luck, Winkelhagen & Company, Valparaiso.
Manns, Ernesto, Pl. Munoz Gamero, Punta Arenas.
Neckelmann & Company, Valparaiso.
Nissen, Fischer & Company, Santiago and Concepcion.
Paarman & Krebs, Valparaiso.
Paez, Carlos, Valparaiso.
Pinnau, Carlos, & Company, Suere 295, Antofagasta.

Plesch, Julio, B. Arana 281, Concepcion.
Reitze, Leopold, & Company, Valparaiso.
Robles, Eduardo, Casilla 607, Santiago.
Saavedra, Pedro, (of F. Carstens & Company).
Salpeterwerke Gildemeister Aktien Gesellschaft.
Samhaber, Augusto, Valparaiso.
Schacht & Wyneken, Valparaiso and Coronel.
Schulz, Ricardo, and Company, Coquimbo, Concepcion, and Valparaiso.
Siemens Schückert Limited, Blanco 366, Valparaiso; and Santiago.
Sloman, H. B., & Company, Tocopilla and Valparaiso.
Smith, Charles Dudley (of A. & O. Groothoff), Iquique.
Smits & Assler, Talca.
Sombrereria Alemana á Jorge Brenner, Iquique.
Spoerer, Oscar, & Company, Concepcion.
Stubenrauch & Company, Punta Arenas.
Stubenrauch, R., Punta Arenas.
Timmermann & Company, Valparaiso and Santiago.
Trede, H., Punta, Arenas.
Trillo, Victor, Antofagasta.
Ureta, Oscar, Punta Arenas.
Vega, Luis S., Iquique.
Visscher, Alejandro, Hijo & Company, Iquique and Arica.
Vorwerk & Company, Prat 231-239, Valparaiso.
Wagner, Klein & Company, Valparaiso and Santiago.
Weber & Company, Santiago, Valparaiso and Concepcion.
Weisser Hermanos, Casilla 871, Antofagasta.

COLOMBIA.

Acero, Delfin, Cucuta.
Agencia Maritima "Kosmos" (Kosmos Steamship Line).
Añez, Julio A., & Company, Cucuta.
Banco Aleman-Antioqueño.
Beck, Roberto, Bogota.
Beckmann & Company, Cucuta.
Berne, O., & Company, Barranquilla.
Böhmer & Linzen, Cali & Pasto.
Botica Alemana.
Breuer, Möller & Company, Barranquilla; Cucuta (and all branches).
Breymann, Wilhelm von, & Company, Cali.
Cortissoz, Correa & Company, Barranquilla.
Dissel (Van) Rode & Company, Cucuta.
Empresa Hanseatica, Barranquilla.
Fehrmann, G., & Company, Apartado 140, Barranquilla.
Fuhrhop, Fritz, & Company, Barranquilla.
Gieseken, Ludwig, & Company, Barranquilla.
Hanseatica, Empreza, Barranquilla.
Hoz, P. de la, Barranquilla.
Illers, Juan D., Barranquilla.
Kosmos Steamship Line (Agencia Maritima "Kosmos").
Lindemeyer, Heinrich, (Partner of Empresa Hanseatica).
Loos, Pablo, Cartagena.
Matos, Vicente, Barranquilla.
Nobmann & Company, Barranquilla.
Ramirez, Luis Alberto, Bucaramanga.
Stegmann, Arthur, (widow of) (Partner of Empresa Hanseatica.)
Steinvorth & Company, Cucuta.
Strauss, Georg, & Company, Barranquilla.
Vasquez, Martin, (of Empresa Hanseatica).
Volkmann, Gustav, Bucaramanga.
Wiese, F., (Partner of Empresa Hanseatica).
Willson Cook, W., Cucuta.

CUBA.

Barba, Vicente, Calle San Pedro 4, Havana.
Berndes, J. F., & Company, Calle Cuba 64, Havana.
Eppinger Alberto, Teniente Rey 61, Havana.
Heilbut & Company, Calle San Ignacio 54, Havana.
Michaelsen & Prasse, Obrapia 18, Havana.
Paetzold, M., & Company, Havana.
Seeler, Pi & Company, Obrapia 16, Havana.
Tillman, M., & Company, Havana.
Toennies, H., Havana.
Upmann, H., & Company, Amargura 1, and Mercaderes 34, Havana.

ECUADOR.

Agencia Maritima "Kosmos" (Kosmos Steamship Line).
Balda, Manuel Angel, Bahia de Caráquez (not connected with Manuel Aurelio Balda, Portoviejo).
Bartels, Carlos, & Company, Bahia de Caráquez.
Bartels, Carlos (partner of Carlos Bartels & Company) Bahia de Caráquez.
Bartels, Guillermo (partner of Carlos Bartels & Company), Bahia de Caráquez.
Becdach Hermanos, Quito and Guayaquil.
Becdach, Kamal (parter of Becdach Hermanos), Quito and Guayaquil.
Becdach, Rene (partner of Becdach Hermanos), Quito and Guayaquil.
Behreint, Frederick, Manta and Bahia de Caráquez.
Borchert, W., (partner of Jeremias & Borchert), Guayaquil.
Brauer, Leopold M., Quito.
Bucram, M., (or Bucaram), Quito, (not J. E. Bucaram y Hermanos, Guayaquil).
Bunge, Julio, (partner of Guillermo Kaiser), Guayaquil.
Burau, Juan, Manta.
Cassinelli & Campany, Guayaquil. (*Note*—The name of the firm with which trading is prohibited by the Order of the 18th July 1916, is Cassinelli & Company, Guayaquil. The firm of Cassinelli Hermanos y Compañia of Malecon 1811, 1812 and 1813, Guayaquil, has not been placed on the Statutory List, and trading with that firm is not prohibited.)
Castro, Allen, Calle 16A 205, Guayaquil.
Cattan Hermanos, Quito.
Dassum, Mustafa, Guayaquil.
Dehmlow, Alfred, (partner of Kruger & Company), Guayaquil.
Delgado, Simon, Guayaquil.
Delius, A. H., Quito.
Dierks, Hugo, (partner of Otte & Company), Bahia de Caráquez.

Donner & Blackett, Manta and Porto Viejo.
Donner, Roberto (partner of Donner & Blackett), Manta and Porto Viejo.
Duve, Federico (partner of Kruger & Company), Guayaquil.
Flemming & Schnabel, Bahia de Caráquez.
Flemming, George, Bahia de Caráquez.
Gleschen, Carlos (of Tagua Handels Gesellschaft, Manta Branch).
Grim, Juan (partner of Adolfo Poppe), Guayaquil.
Grimmer, Karl (partner of Kruger & Company), Guayaquil.
Haas, Max (of Tagua Handels Gesellschaft, Esmeraldas Branch).
Harnack, H. (of Tagua Handels Gesellschaft, Bahia de Caráquez Branch).
Hermann, Wilhelm, Quito.
Hinnaoui Hermanos, Avenida 2A 320, Guayaquil.
Hinnaoui, Arif (or Aref) (partner of Hinnaoui Hermanos), Guayaquil.
Hinnaoui, Azat (or Azzet) (partner of Hinnaoui Hermanos), Guayaquil.
Hinnaoui, Fuad (partner of Hinnaoui Hermanos), Guayaquil.
Hinnaouih, Bachir, Quito.
Jeremias & Borchert, Avenida Tercera 612, Guayaquil.
Jeremias, L. (partner of Jeremias & Borchert), Avenida Tercera 614, Guayaquil.
Jungnickel & Loose, Guayaquil.
Jungnickel, W. (partner of Jungnickel & Loose), Guayaquil.
Kaiser, Guillermo, Calle Octava 121; Pichincha 125, and Avenida Segundo 118, Guayaquil.
Koppel, Samuel, Avenida Tercera 1101 and 1103, Guayaquil.
Kosmos Steamship Line (Agencia Maritima "Kosmos").
Kruger & Company, Avenida Segunda 400-402, Calle 11A 118 and 120, and Pichincha 400, Guayaquil.
Kruger, Juan H. (partner of Kruger & Company), Guayaquil.
Kugelman, Ferd., Bahia de Caráquez.
Loose (partner of Jungnickel & Loose), Guayaquil.
Lopez, Romulo G., Guayaquil.
Lüders, Carlos W., Cordoba 506, Guayaquil.
Malheur & Company, Manta.
Maydoub (or Madub) & Ramadan, Ambato.
Maydoub (or Madub) Amin (partner of Maydoub & Ramadan), Ambato.
Miketa, Rodolfo (partner of Otte & Company), Bahia de Caráquez.
Minerva Aerated Water Company.
Moller, Herman (partner of Rickert & Company), Guayaquil.
Muller, Jorge, Quito.
Orenstein & Koppel.
Otte & Company, Bahia de Caráquez.
Otte, Carlos, & Company, Manta.
Patrel, J., & Hermanos, Bahia de Caráquez.
Patrel, Juan (partner of J. Patrel & Hermanos), Bahia de Caráquez.
Patrel, Luis (partner of J. Patrel & Hermanos), Bahia de Caráquez.
Poppe, Adolfo, Guayaquil.
Rahim, Abdul, Quito.
Ramadan (partner of Maydoub & Ramadan), Quito and Guayaquil.
Reimers, Edgar, Quito.
Rickert, Carlos (partner of Rickert & Company), Guayaquil.
Rickert, Edward (partner of Rickert & Company), Guayaquil.
Rickert, Enrique (partner of Rickert & Company), Guayaquil.
Rickert & Company, Guayaquil.
Rischanek, Max (partner of Kruger & Company), Guayaquil.
Ruperti, Emilio, Jipijapa.
Schnabel. A., (partner of Flemming & Schnabel), Bahia de Caráquez.
Schroeter, Wilhelm, Quito.
Tagua Handels Gesellschaft, M.B.H., All branches.
Tresselt, W. (of Tagua Handels Gesellschaft, Bahia de Caráquez Branch).
Urban, Gustavo (partner of Carlos Luders), Guayaquil.
Uscocovich, Gregorio, Bahia de Caráquez.
Voelcker, Carlos, Manta and Bahia de Caráquez.
Webber, Carlos, Quito.
Yauch, Theodore (of Tagua Handels Gesellschaft, Esmeraldas Branch).
Zohrer, Adolfo, Guayaquil.

PARAGUAY.

Americano, Bazaar (see Bazaar Americano).
Armeria (La) Alemana (see Otto Zinnert).
Bazaar Americano (Sociedad Introductora S.A.), Palma 199, Asuncion.
Bell, José, & Company, Asuncion.
Berg, Ricardo (Ferreteria Universal), Palma Esq. Ayola, Asuncion.
Ferreteria Alemana (see Honsberg, Spier & Company).
Ferreteria Universal (see Ricardo Berg).
Honsberg, Spier & Company (Ferreteria Alemana), Asuncion.
Huttemann, Hermann, Convencion 12, Asuncion.
Klug & Mares, Estrella 435, Asuncion.
Minner, Alfredo, & Company, Libertad Esq. Iturbe, Asuncion.
Rein, Friedrich, 15 de Agosto 171, Asuncion.
Staudt & Company.
Stofen, Schnack, Müller & Company, Asuncion.
Wulff, Otto, Asuncion.
Zinnert, Otto (La Armeria Alemana), Palma Esq. 25 de Novembre, Asuncion.

PERU.

Agencia Maritima "Kosmos" (Kosmos Steamship Line).
Arce, José Eiisés (of Emmel Hermanos), Arequipa.
Banco Aleman Transatlantico (Deutsche Ueberseeische Bank).
Bast, Rodolfo, Piura.
Biagorria, Luis F., Chiclayo.
Brahm & Company, Carrera 458, Lima.
Casa Grande Zuckerplantagen Actien Gesellschaft, Trujillo.

Cuglievan, Juan, Chiclayo.
Dauelsberg & Company, Mollendo.
Deutsche Ueberseeische Bank.
Dolmann & Einfeldt, Lima.
Dunkelberg, F., Lima.
Emmel, Fernando, Arequipa.
Emmel, Hermanos, Arequipa, Cuzco.
Freundt & Quistorf, Espaderos 586, 587 and 594, Lima.
Garcia, Antenor, & Company, Piura.
Gildemeister & Company, Apartado 388, Lima; and Trujillo.
Gildemeister, Enrique (of Gildemeister & Company).
Gildemeister, Siegfried (of Gildemeister & Company), Trujillo and Lima.
Gulda, F., & Company, Lima.
Hardt, Engelbert, & Company.
Hardt, E. and W., & Company.
Hassler & Michaelson, Trujillo.
Herklotz, A., Lima.
Hilbck, F., & Company, Piura.
Hilbck, Kuntze & Company, Cajamarca, Chiclayo and Pacasmayo.
Hilman (partner of Gulda & Company), Lima.
Industrial Infantas, Sociedad, Lima.
Justus, W. (partner of Brahm & Company), Casilla 89, Lima.
Klinge, F., & Company, Lima.
Knell, H., Callao.
Kosmos Steamship Line (Agencia Maritima "Kosmos").
Leon, Felix, Pacasmayo.
Ludowieg, C., & Company, Ucayali 300, Lima.
Mannesmann Limitada, Sociedad Tubos, Lima.
Modenesi, Fernando, Lima.
Moreno, David, G., Lima.
Oeschsle, A. F., Lima.
Ott, Ph., & Company, Lima.
Pallete, A. A., Pacasmayo.
Roedinger, H., & Company, Ica.
Schaefer, Carlos, Piura.
Schroeder, C. M., & Company, Lima.
Sociedad Industrial Infantas Limited, Lima.
Sociedad Tubos Mannesmann Limitada, Lima.
Soto, Bernadi, Iquitos.
Strassberger, E., & Company, Iquitos.
Talledo, Pedro M., Paita.
Trittau, George, Lima.
Umlauff, B., Lima.
Umlauff, F., Lima.
Weiss, Carlos, & Company, San Pedro 111, Lima; and Callao.
Welsch, G., & Company, Esquina de Mercaderes 493, Lima.
Wiebe, F., & Company, Salaverry and Trujillo.
Wiebe, S. (partner of F. Wiebe & Company), Salaverry and Trujillo.

PORTO RICO.

Barba, Vicente.
Stubbe Brothers, San Juan.

UNITED STATES OF AMERICA.

Bauer, Philipp & Company, 68, Broad Street, New York City.
Beer, Sondheimer & Company, New York.
Blumenthal, Simon R. (of Zimmerman & Forshay).
Botzow, Herman (of O. C. Kanzow & Company).
Brasch & Rothenstein, Inc., 32, Broadway, New York.
Burin, Alf. (of Brasch & Rothenstein, Inc.).
Carlowitz & Company, 82, Beaver Street, and 35, West Houston Street, New York.
Cullen, Charles, Ocala, Florida.
Czech, Armin (of International Import & Export Company).
Dietzgen, Eugene, Company, 166, W. Monroe Street, Chicago; and 218, E. 23rd Street, New York.
Erlanger, E. H., 60, Wall Street, New York.
Falk, Carlos (of Maclaren & Gentles, Inc.).
Goldschmidt Chemical Company, 60, Wall Street, New York.
Goldschmidt Detinning Company, 60, Wall Street, New York.
Goldschmidt Thermit Company, 90, West Street, New York.
Grubnau, Carl & Son, 14, Arch Street, Philadelphia Pa.; 74, Wall Street, New York; and Boston, Mass.
Gubelman, Oscar L. (of Knauth, Nachod & Kühne).
Hardy, Charles, 50, Church Street, New York.
Hasenclever & Company, 24, State Street, New York.
Hasenclever, Joh. Bernhardt, & Soehne, 21, State Street, New York.
Hauser, Morgan H. (of Zimmerman & Forshay).
Hide & Skin Company, International, 59, Frankfort Street, New York.
Hirsch, Alfredo (of Maclaren & Gentles, Inc.).
Hirschland, Franz H. (of Goldschmidt Thermit Company).
Howe, Robert W. (of Brasch & Rothenstein, Inc.).
Humburg, William E., 25, Beaver Street, New York.
Import and Export Company, International, 136, South Fourth Street, Philadelphia, Pa.
International Hide & Skin Company, 59, Frankfort Street, New York.
International Import & Export Company, 136, South Fourth Street, Philadelphia.
Isaacs, J. (of John Simon & Brothers).
Jaffe, Max, 15, William Street, New York.
Kahl, J. A., 82, Beaver Street, New York.
Kanzow, O. C., & Company, 11, Broadway, New York.
Kanzow, Otto C (of O. C. Kanzow & Company).
Knauth, Nachod & Kühne, 15, William Street, New York.
Knauth, Mary I. (of Knauth, Nachod & Kühne).
Knauth, Wilhelm (of Knauth, Nachod & Kühne).
Maclaren & Gentles, Inc., 222, Produce Exchange, New York.
McNear, George W., Inc., Insurance Exchange Building, 433, California Street, San Francisco, California.

Magenheimer, A., 68, Broad Street, New York.
Maier, Marx, 200, Fifth Avenue, New York.
Merchants Colonial Corporation, 45, William Street, New York.
Muller, Carl (of Muller, Schall, & Company).
Muller, Ernest (of Schuchardt & Schutte).
Muller, Schall, & Company, 45, William Street, New York.
Muller-Schall, Frederick (of Muller, Schall & Company).
Nachod, Maris, 15, William Street, New York.
National Zinc Company, Stone Street, New York.
Neumond, K. & E, 25, Broad Street, New York.
Newton, Rollin C., 15, William Street, New York.
Norfolk Smelting Company, West Norfolk, Virginia; and 61, Broadway, New York.
Orenstein & Koppel, Pennsylvania.
Pavenstedt, Edmund (of Muller, Schall & Company).
Perutz, Leopold, 17, Battery Place, New York.
Rees, Louis J. (of Zimmerman & Forshay).
Reuter, Broeckelman & Company, 59, Pearl Street, New York.
Richter, Alfred (of Renter, Broeckelman & Company).
Roessler & Hasslacher Chemical Company, 100, William Street, and 14, Jay Street, New York.
Rubber & Guayule Agency Inc., 108, Walter Street, New York.
Rushmore, Townsend, 82, Beaver Street, New York.
Schall, William, Junior (of Muller, Schall & Company).
Schenker & Company, 17, Battery Place, New York.
Schloetelborg, G. F., 318, Globe Buildings, Seattle, Washington.
Schmidt, Paul (of Rubber & Guayule Agency Inc.).
Schuchardt & Schutte, 90, West Street, New York.
Schütte, Bünemann & Company, 15, William Street, New York.
Scully, John S. (of Zimmerman & Forshay).
Siemssen & Company, 82, Beaver Street, New York.
Simon, John, & Brothers, Cotton Exchange Building, 15, William Street, New York.
Sonneborn, L., Sons Inc., 262, Pearl Street and 206, Water Street, New York.
Southern Products Trading Company, Cotton Exchange Building, 15, William Street, New York.
Stegemann, Edward, Junior (of Brasch & Rothenstein Inc.).
Superior Export Company Inc., 90, West Street, New York.
Texas Export & Import Company, Galveston.
Ulrich, Ernst, 15, William Street, New York.
Weber, Edward (of Rubber & Guayule Agency Inc.).
Wehrenberg, Otto (of Philipp Bauer & Company).
Weingardt, Arend H., 15, William Street and 120, Broadway, New York.
Zimmerman & Forshay, 9, Wall Street, New York.
Zimmerman, Leopold (of Zimmerman & Forshay).

VENEZUELA.

Afanador, Doctor J. E. Sanchez, Ciudad Bolivar.
Añez, Julio A., & Company, Maracaibo and San Cristobal.
Arreazza, Teofilo, Aragua de Barcelona.
Baralt A., Miguel, Maracaibo.
Becker, George, Caracas.
Beckmann & Company, Maracaibo.
Behrens, Adolfo (Partner of Blohm & Company).
Belloso Velasco, Jesus, Maracaibo.
Blohm & Company, Ciudad Bolivar; Caracas; La Guayra; Puerto Cabello; Valencia; Barquisimeto and Maracaibo.
Breuer, Möller & Company, Maracaibo and San Cristobal.
Christern, Zingg & Company, Maracaibo.
Dalla Costa, Ventura Bertran, Cuidad Bolivar.
Daumen, Caracas.
Diaz L., Alfredo, La Guayra.
Dissel (van) Rode & Company, Maracaibo and San Cristobal.
Dubuc, A., Maracaibo.
Garcia Delepiani, M., Cuidad Bolivar.
Gathmann Hermanos, Caracas.
Henriquez, Daniel, Maracaibo.
Herrenbruck, E., Maracaibo.
Hess, Carlos, Caracas.
Juncal, Fernando, Cuidad Bolivar.
Kehrhahn, Adolf, & Company, Maracaibo.
Mauri, José, Ventura, Caracas.
Mestern & Company, Puerto Cabello.
Nuñez, Pompilio, Cuidad Bolivar.
Pineda & Ojeda, La Guayra.
Pineda, Joviniano, Maracaibo.
Quinters, Carracciolo, Santa Ana.
Ramirez, Ismael, San Cristobal.
Ramirez, José, Cuidad Bolivar.
Rayhrer & Firnhaber, Maracaibo.
Rincon, Angel Renato, Maracaibo.
Rodriguez, Luis M., Ciudad Bolivar.
Rodriguez Vasquez, Tomas, Puerto Cabello and Valencia.
Rossi, Jesus Belloso, Maracaibo.
Schnell, (Partner of Blohm & Company).
Schreier, (Partner of Blohm & Company).
Steinvorth & Company, Maracaibo and San Cristobal.
Valentiner, Behrens & Company, Caracas, Puerto Cabello and La Guayra.
Wenzel, Gmo., & Company, Ciudad Bolivar and Caracas.
Willson Cook, W., Maracaibo and San Cristobal.

D

ASIA.

JAPAN.

Aachen & Munich Fire Insurance Company, c/o Simon Evers, 25 Yamashita-cho, Yokohama; 100 Yedomach, Kobe.
Accumulatoren Fabrik Aktien Gesellschaft, 32B Tsukiji, Tokyo.
Ahrens, H., & Company, Nachf, 29 Yamashita-cho, Yokohama; 10 Bund, Kobe.
Akino Genziro, 154, Yokohama.
Akino Kunizo, 154, Yokohama.
Bayer, F. & Company, 183 Yamashiti-cho, Yokohama; 47 Akashimachi, Kobe.
Becker & Company, 89B Yamashita-cho, Yokohama; 31A Akashimachi, Kobe; and 14 Hamacho, Nichome, Nihonbashi, Tokyo.
Benicke, F., Nachf, 4, Honkawaya-cho, Nihonbashi-ku, Tokyo; 81 Kyo-Machi, Kobe.
Berg, Werner, 4 Shichome Nakayamatedori, Kobe.
Bergmann & Company, 154 Yamashita-cho, Yokohama; and 40 Akashimachi, Kobe.
Bleifus, F. R., 92 Yamashita-cho, Yokohama.
Boeddinghans, C. E., 4 Deshima, Nagasaki.
Bohler Keitei Goshi Kaisha, Nakanoshima, Osaka; 3 Uchisaiwaicho, Tokyo.
Borkowsky, G., 169 Sannomiyacho, Itchome, Kobe.
Bretschneider & Company, 160A Yamashita-cho, Yokohama.
Carlowitz & Company, 124 Higashi-machi, Kobe; 11 Isogami-Dori, 5 Nichome, Kobe.
Cassella Senryo Kaisha, Murai Building, Ninonbashi-ku, Tokyo, and 301A Akashimachi, Kobe.
China Export, Import and Bank Company, Kobe and Yokohama.
Chu Sheang Dong, Chemulpo, Korea.
Club Concordia, 117 Itomachi, Kobe.
Club Germania, 235 Yokohama.
Delacamp & Company, 121 Higashi-machi, Kobe.
Delacamp, Piper & Company, 202 Yamashita-cho, Yokohama; 70 Kyomachi, Kobe.
Deutsche Apotheke (Kobe Dispensary), 16 Narima Machi, Kobe.
Deutsch-Asiatische Bank, 180A Yamashita-cho, Yokohama; 25 Kyomachi, Kobe.
Doi, Nagashi, Minami Rokuchome 122, Aoyama, Tokyo.
Erneko, K., 126 Yamate-cho, Yokohama.
Fachtmann & Company, R., 45 Yamashita-cho, Yokohama.
Feicke & Company, J., 80 Kyomachi, Kobe.
Fischer, R. E, Kobe.
Gartner-Gebruder, Otaru, Hokkaido.
Geiser & Gilbert, Limited, Surugadaishita, Tokyo.
Griebel, P., P.O. Box 226, Kobe.
Gutmann, E., Yayesucho, Itchome, Tokyo.
Harada Kakujiro, Kobe.
Hattori, Y., Benton-Dori, Yokohama.
Hirschfeld, G. C., 43 Sannomiya-cho, Kobe.
Hoffman, F., Kobe.
Ichikawa, Kiyoshi, 14 Nichome, Iidawachi, Kojimachi-ku, Tokyo.
Ikeda Tokuzo, 12 Kaigandori, Kobe.
Illies, C., & Company, 54 Yamashita-cho, Yokohama; 12 Bund, Kobe; 15 Tsukiji, Tokyo; 40 Kitahama, Sanchome; Osaka & Moji.
Imada Takehiro, 39 Akashimachi, Kobe.
Irisu Shokwai, Yokohama and Box 177, Kobe.
Jantzen, F., Kobe.
Japan Export Company (*see* Rohde & Company).
Japan Trading Company (*see* Van Nierop).
Japan Herald, P. O. Box 279, Yokohama.
Kalle & Company, Kobe.
Kato Shoten, 91 Kitamachi, Kobe.
Kee Sang, 150 Sakaemachi, Itchome, Kobe.
Kenshin Yoko, 211, Yokohama.
Kimura, K., Shimo-Osaki, Tokyo.
Kimura Shoten, 4 Honkawaya-cho, Nihonbashi, Tokyo.
Kobe Dispensary (Deutsche Apotheke), 16 Harima-Machi, Kobe.
Kojiro Yayama, Shimo Yamate-Dori, 2 Chome, Kobe.
Konishi Kikujiro, 54 Yokohama.
Kosaka, K., 154, Yamashita-cho, Yokohama.
Langfeldt & Company, 73 Yamashita-cho, Yokohama.
Lessner, S. D., 35 Nakamachi, Kobe; 6 Megasaki, Nagasaki.
Levedag, E., 4 Yurakucho, Sanchome, Tokyo.
Leybold, Shokwan, L., 26 Himonocho Nihonbashi-ku, Tokyo; 29 Nishi Hommachi, Moji.
Liesecke, J., 80 Kyomachi, Kobe.
Meier & Company, A., 24 Yamashita-cho, Yokohama; 68 Kyomachi, Kobe.
Munster, B., 23 Yamashita-cho, Yokohama
Nakamura Yushutsuten, 169 Sannomiya-cho, Itchome, Kobe.
Nigo Shoten, 154, Yokohama.
Normal Dispensary, 77D Yamashita-cho, Yokohama.
Oestmann & Company, A., 196 Yamashita-cho, Yokohama; 47, Kobe.
Oldenburg, E., 49 Harimamachi, Kobe.
Pieper & Thomas, 202 Yamashita-cho, Yokohama; and 24 Teppo-cho, Nihonbashi, Tokyo.
Pietzker, W., 45 Yamashita-cho, Yokohama; 17 Mayemachi, Kobe.
Ramseger & Company, 17 Mayemachi, Kobe.
Raspe & Company, M., 91 Kitamachi, Kobe; 18A Tsukiji, Tokyo.
Ratjen, Rud, 122 Aoyama Minamimachi Rokuchome, Tokyo.
Reimers, Otto, & Company, 198 Yamashita-cho, Yokohama.
Retz, F., 214 Yamashita-cho, Yokohama.
Retz, F., & Company, 214 Yamashita-cho, Yokohama.
Ritter, W., P. O. Box 234, Yokohama.
Rohde & Company, Carl, (Japan Export Company), 70A Yamashita-cho, Yokohama; 104 Yedomachi, Kobe.

Romisch, Leo, 33 Tsukiji, Tokyo.
Sakakibara, Yokichi, 5 Kobikicho, Itchome, Kyobashiku, Tokyo.
Sasga Shokai, Giuza, Tokyo.
Sawada & Company, 40, Akashimachi, Kobe.
Schmidt, Scharff & Company, R., 52 Yamashita-cho, Yokohama.
Schmidt Shoten, 1 Yayesucho, Itchome, Kojimachi, Tokyo.
Schramm & Company, Paul, 21 Yurakucho, Itchome, Kojimachi, Tokyo, and Ono Hamabedori, Kobe.
Schuchardt & Schutte, 1 Yurakucho, Itchome, Kojimachi-ku, Tokyo.
Siemens Schückert Denki Kabushiki Kaisha, 65 Bojima Hamadori, Osaka; 48 Akashicho Tsukiji, Tokyo; 130 Tsutsuicho, Kobe; Moji and Dairen.
Simon Evers & Company, 25 Yamashita-cho, Yokohama; 101 Yedomachi, Kobe.
Sugimoto Boyeki Gomei Kaisha, 160A Yokohama.
Takashiro Arazo, Isogamidori, Kobe.
Tanigawa Masajiro, 12 Kaigandori, Kobe.
Terauchi Shokai, 40 Akashimachi, Kobe.
Ukita Yasumasa, 70, Yamashita-cho, Yokohama.
Van Nierop's, Ed. L., Japan Trading Company, 39 Akashimachi, Kobe; and 153 Yamashita-cho, Yokohama.
Vehling & Company, 92 Yamashita-cho, Yokohama.
Vogt, Dr. Carl, 67 Yamashita-cho, Yokohama.
Weinberger & Company, C., 46 Yamashita-cho, Yokohama; 76B Kyomachi, Kobe.
Wilckens, A., 45 Yamashita-cho, Yokohama.
Winckler & Company, 256 Yamashita-cho, Yokohama; 100 Yedomachi, Kobe; 2 Minami Konyamachi, Tokyo; and 9 Shumokumachi Sanchome Nagoya.
Wolf, Hans, 81 Nakamachi, Kobe.
Wolter, Carl & Company, Honmachi, Chemulpo, Korea.
Wong Ching Hung, Chemulpo, Korea.
Yoshioka Kojiro, 40, Akashimachi, Kobe.
Zeiss, Carl 33 Tsukiji, Tokyo.

NETHERLAND EAST INDIES.

Adler Warenhuis (Moritz Adler), Sourabaya.
Aequator, Mijnbouw Maatschappy, Sumatra.
Altmann, A. H., Bandoeng, Java.
Antonijs, Karel, Sourabaya.
Assahan Syndicat Gesellschaft, Medan and Palembang.
Austria, Export Maatschappy, Bandoeng.
Bakker, W. J., Sourabaya.
Barmer Export Gesellschaft Batavia.
" Bataviaasch Handelsbad," Batavia.
Beerman, W., Sibolga, Sumatra.
Behn Meyer, H. M., & Company, Batavia and Sourabaya.
Bercowicz, Boris, Sourabaya.
Biedermann & Company, Samarang and Sourabaya.
Boenisari, Plantagen Gesellschaft, Batavia.
Borneo Import & Export Company, Dutch Borneo and Batavia.
Braunschweigsche Maschinenbauanstalt, Sourabaya.
Breitfeld Danek & Company, Sourabaya.
Continental Tyre and Rubber Company, Sourabaya.
Cultuur Maatschappy Montaja, Batavia.
Cultuur Maatschappy Silau Doenia, Batavia.
Cultuur Maatschappy "Soekabiroes."
Cultuur Maatschappy "Soengei Langka," Batavia.
Cultuur Maatschappy Tji-Karang.
Cultuur Maatschappy "Tjikopo-Zuid."
Cultuur Maatschappy Wangoen Wattie.
Diehn, August, Medan and Palembang, Sumatra; and Java.
Dietzold, W., Pematang Siantar.
Eckstein, P., Medan and Palembang.
Ehrenpreis, E. J., Sourabaya.
Ehrlich, S., Medan and Palembang.
Elten, Van, Medan.
Erdmann & Sielcken, Samarang, Batavia, and Sourabaya.
Everts, J. T., Sourabaya.
Export Maatschappy Austria, Bandoeng.
Filamont, Engelen & Company, Menado and Celebes.
Forsyth, Douglas, Batavia.
Garlich, O. E., Bandoeng, Java.
Gelder, R. van, Bandjermassin, Borneo.
Giesbers & Rosenkrantz, Sourabaya.
Go Beng Hin, Batavia.
Goldenberg & Company, Medan and Palembang.
Gronert, J. C. N., Batavia.
Guan Joo & Company, Medan.
Gummi Fabriek Harburg-Wien, Sourabaya
Gumprich & Strauss, Batavia.
Guntzel & Schumacher Handelsmaatschappy, Medan, Palembang and Sumatra.
Hallermann, J., Medan and Palembang.
Hallesche Machinenfabriek, Sourabaya.
Handel Maatschappy A. F. Van Den Berg & Company, Batavia.
Handel Maatschappy Paré Paré, Macassar.
Han Kiem Goan Merk Hiap Siang Boo, Macassar.
Harburg-Wien, Gummi Fabriek, Sourabaya.
Harland Kantoor, Batavia.
Hassan, Haji, Batavia.
Hennemann, R., & Company, Dutch Borneo; Batavia and Sibolga.
Herrmann, C. H., Batoe Toelis 2, Batavia.
Heymans van der Douwer, H. M. R., Samarang.
Hilckes, E. A., Bandjermasin.
Hinloopen, W., Tandjong Balei, Asahan, Sumatra.
Hinlopen, K., & Company, Sourabaya.
Hollandsche Handelmaatschappy, Batavia.
Horak, F.
Hout, J. van, Weltevreden, Batavia.
Import Maatschappy Zikel & Company, Samarang and Bandoeng.
Indo-Belge, Societé Coloniale, Batavia.
Insulinde Handelsvereeniging, Sourabaya.
Janssen van Rooij, H. J. C., Batavia.
Joe Gan Tjang, Macassar.
Jones, Arthur, Samarang.
Jongeneel, Medan.
Katz, S., & Company, Medan and Palembang
Kehding, F., Medan and Palembang.
Keil, K. E., Buitenzorg.
Keilich, W., Batavia.

Kölner Handelsgesellschaft, Sourabaya.
Koning, Carel A., & Company, Medan.
Koppel, Arthur, Sourabaya.
Krikilan, Tabak Maatschappy, Djember.
Lay Kum Sun Denties, Macassar.
Ledeboer, W. B., & Company, Macassar, Menado, and Gorontalo.
Leezenberg, P., Medan.
Liebenschütz & Company, Samarang and Sourabaya.
Liese, J. E., Batavia.
Limbangan Industrie, Maatschappy, Batavia.
Lim Kang Tjoean Merk Lek Tjoan Liong, Batavia.
Lind, J. A., Handelsvereeniging, Medan and Palembang.
Lio Oe Kiong, Menado.
Look, H., Hulkenbachstrasse 43, Medan.
Luppe, Th., & Company, Bandoeng.
Maatschappy Limbangan Industrie, Batavia.
Maatschappy Tot Exploitatie Van Het Land Semplak, Batavia.
Maatschappy Voor Industrielle Unternemingen op Java.
Machine en Rijwielfabriek Tropical, Samarang.
Magazyn de Vlijt, Bandoeng, Java.
Meelhuijsen, J., Sourabaya.
Meer, S. van der, Medan, Sumatra.
Mohrmann & Company, (Handels Vereeniging Voorheen J. Mohrmann), Macassar and Celebes.
Montaja, Cultuur Maatschappy, Batavia.
Naessens & Company, Sourabaya and Medan.
Neglasari, Plantagen Gesellschaft, Bandoeng.
Nio Tjong Long (alias T. L. Nio), Macassar.
No Heng San, Menado.
Oliefabriek, Sourabaya, Sourabaya.
Olzen, William, Sourabaya.
Ong Eng Tee, Medan.
Ong Seng Kwie, Batavia.
Orenstein & Koppel, Sourabaya.
Ott, E., Medan and Palembang.
Oxe Auerbach (H. ch.) & Company, Sourabaya and Samarang.
Pang Kie Ngan, Batavia.
Papendrecht, Ch. Hoynck van, Raden Saleh 9, Weltevreden.
Paré Paté, Handel Maatschappy, Macassar.
Persijn, C. Batavia.
Patersen, H., Samarang.
Plantagen Gesellschaft Boenisari, Batavia.
Plantagen Gesellschaft Neglasari, Bandoeng.
Plantagen Gesellschaft Tjiganitri, Batavia.
Prottel & Company, Sourabaya.
Reichler & Company, Medan and Palembang.
Riebschlaeger, F. W., Sourabaya.
Sandel, D., Medan and Palembang.
Sato, S., Menado.
Schaap, F., L., Samarang.
Schild J., Padang, Sumatra.
Schlieper, Carl, & Company, Samarang.
Schneider, F. A. (alias Snydens), Medan, Sumatra.
Schultz Ph. H. E., Medan.
Schumacher, F. A., Bandoeng, Java.
Siemens & Halske, Allgemeine Gesellschaft, Sourabaya.
Siemens Schückert Werke, Sourabaya.
Silau Doenia, Cultuur Maatschappy, Batavia.
Snydens (*see* F. A. Schneider).
Societé Coloniale Indo-Belge, Batavia.
Soei Kha Seng, Menado.
"Soekabiroes," Cultuur Maatschappy.
"Soengei Langka," Cultuur Maatschappy, Batavia.
Sourabaya Oliefabriek, Sourabaya.
Spier, F. C., Sourabaya.
Straits und Sunda Syndikat, Batavia.
Tabak Maatschappy Krikilan, Djember.
Taenzer, E., & Company, Cheribon.
Tan Hok Sok, Macassar.
Tan Soen Tjiang, Macassar.
Technische Bureau Gebr. Altmann, Bandoeng.
Technische Bureau Behn Meyer & Company, Sourabaya.
Thee-Plantagen Gesellschaft Tjiémas, Bandoeng.
Tjiémas, Thee-Plantagen Gesellschaft, Bandoeng.
Tjiganitri, Plantagen Gesellschaft, Batavia.
Tji-Karang, Cultuur Maatschappy.
"Tjikopo-Zuid," Cultuur Maatschappy.
Tropical, Machine en Rijwielfabriek, Samarang.
Vallr, G. H., Macassar.
Van Den Berg (A. F.), & Company, Handel Maatschappy, Batavia.
Van Het Land Semplak, Maatschappy Tot Exploitatie, Batavia.
Van Rhee, Macassar; Menado and Gorontalo.
Verdouw, J. C., Macassar.
Vlielander Hein & Company, Batavia.
Vlijt, Magazyn de, Bandoeng, Java.
Vuyk, M. W., Embong Plosso 7, Sourabaya.
Wagner, Haus, Sourabaya.
Wangoen Wattie, Cultuur Maatschappy.
Weissberg, S. (Magazyn de Vlijt), Bandoeng, Java.
Wirbatz, Otto, (or Wirbatz & Company), Sourabaya.
Wolf & Petschek, Sourabaya and Samarang.
Wytman, A., Medan, Sumatra.
Zande, J. Van Der, Palem Laan 37, Sourabaya.
Zeitlin, A., Palembang.
Zikel & Company, Import Maatschappy, Samarang and Bandoeng.

PERSIA.*

Abdul Rahim Arab.
Abramiantz & Company, Lalezar, Tehran.
Agha Muhammad Yusuf Khabbez Beglaroff, Kazvin.
Agha Muhammad Ismail Isfahani, Meshed.
Baue, Tehran.
Bonati (Schwerin), Tehran.
Carnik Khan Dalguidjan, Tehran.
Derisi, Mohammed Ali, Borasjun, Bushire.
Eger Brothers, Meshed.

* See note (3), page v.

Farbwerke, vorm Meister, Lucius & Brunig, Ispahan.
Fars Company, Shiraz.
Haim, Ezra, Hamadan.
Haji Abbas Arab, Ispahan.
Haji Ahmedagha Teheranji, Tehran.
Haji Amin, Ispahan.
Haji Amin-ut-Tujjar Brothers, Ispahan.
Haji Goulam Hussein, Sons of, Resht.
Haji Mihammed Ibrahim, (Malik-ut-Tujjar) Ispahan.
Haji Mohamed Ibrahim, Tehran.
Haji Muhammad Reza, Ispahan.
Haji Muhammad Ibraham Tenrani Sakkon, Tehran.
Haji Muhammad Welinkani, Kerman.
Haji Saleh Arab, Successors of, viz.--Haji Amin, Haji Mohammed Reza and Zafar, Ispahan.
Hanemoglou, Resht.
Herold, M., Meshed.
Hoffman, Meshed.
Hosseinyeh, Magasin, Tehran.
Ismaloff, (Georges & Jean), Kazvin.
Kazeruni, Mirza Ali, Borasjun, Bushire.
Maison Hollandaise (Prins, C. F.), Tehran.
Malik-ut-Tujjar (Haji Muhammed Ibrahim), Ispahan.
Meister, Lucius & Brunig, (*see* Farbwerke).
Meshedi Ismail Salmasi, Kerman.
Meshedi Goulam Ali, Resht.
Minassiantz, A., Tehran.
Muhammad Mehdi Samsar Isfaman.
Muhammad Saleh, Resht.
Mustafa Husseini, Tehran.
Papadopoulo, Hariles, Resht.
Persische Teppiche A/G., Ispahan.
Prins, C. F. (Maison Hollandaise), Tehran.
Pugin.
Roever, Wilhelm, Shiraz.
Safa & Company, Limited, Bushire.
Seskiel Nawi, Tehran.
Shebarek, Georges, Tehran.
Société du Tombac, Ispahan.
Tehallis, Demetri, Resht.
Tehallis, Leandros, Resht.
Tehallis, Sotiri, Resht.
Tombac (du) Société, Ispahan.
Wassmuss.
Wonckhaus & Company, Bushire.
Yavash Ochli, Resht.
Zafar, Ispahan.

PHILIPPINE ISLANDS.

Arend, A. Von, Manila.
Asinga Company Limited.
Asuncion, Roman, Manila.
Basilan Plantation Company, Zamboanga.
Behn Meyer & Company, Limited, Manila.
Boie, Botica, Manila.
Botica Boie, Manila.
Cooper Company, P. O. Box 189, Manila.
Determann, A. (of Manila Commercial Company), Manila.
El Siglo XIX, Manila.
Fressel & Company, Manila.
Froehlich & Kuttner, Iloilo.
Fua Matao Company, Manila.
Germann & Company, Manila.
Gmür, Otto & Company, Manila.
La Perla Del Oriente (Oriente Cigar Factory), P. O. Box 430, Manila.
La Prueba Cigar Factory, P. O. Box 856, and Gunao 4, Manila.
La Yebana Cigar Factory, Manila.
Lampe, O., (of E. A. and Otto Weber), Manila.
Landahl, J., (of Secker & Company), Manila.
Lohmann, J., (of E. A. and Otto Weber), Tuguegarao.
Los Helios, Manila.
Maack, A., (of Manila Commercial Company), Manila.
Manila Commercial Company, P. O. Box 442, Manila.
Manila Drug Company, Manila.
Manila Import Company, Basmarina, 107, Manila.
Meller, P., (of Manila Commercial Company), Manila.
Menzi, J. M. Manila.
Merlo, Timeteo.
Muller, Heinrich, Manila.
Nagel, P., (of Juan Seiboth & Company), Manila.
Oriente Cigar Factory, (La Perla del Oriente) P. O. Box 430, Manila.
Perla (La) del Oriente, (Oriente Cigar Factory) P. O. Box 430, Manila.
Prueba (La) Cigar Factory, P. O. Box 856 and Gunao 4, Manila.
Richter, Adolpho, & Company.
Roensch, Alfred, & Company.
Rosello, B., Manila.
Santos & Jahrling, Botica de Santa Cruz, Manila.
Schmidt & Ziegler, David 64, Manila.
Schubert, R.
Schulz & Company, Manila.
Secker & Company (Secker's Store), Manila.
Seiboth, Juan, & Company, Limited, Manila.
Siegert Siebrand, Manila.
Stahl & Rumcker, Manila.
Strohecker, P., Manila.
Struckmann & Company, S. Vincenta 65, Manila.
Velhagen (of Oriente Cigar Factory), Manila.
Vellguth, Rudolf, Manila.
Viegelmann & Company, Manila.
Weber, E. A. and Otto, Cagayan, Manila and Tuguegarao.
Yebana (La) Cigar Factory, Manila.

EUROPE.

DENMARK.

Albeck, A., & Company, A/S., Strand Boulevard 61, Copenhagen.
Allegemeine Elektricitäts Gesellschaft, Vestergade 23, Copenhagen.
Andersen & Jensen, Istedgade 8, Copenhagen.
Anglo-Russian Trading Company, Dron, Tværg. 3, Copenhagen.
Anita Produce Company A/S., Sofievej 2, Copenhagen.

Apothekernes Laboratorium Droge Kemikalieforretning A/S., Kronprinsensg. 1, Copenhagen.
Atlantisk Handelsselskab (Atlantic Trading Company), Vestre Boulevard 9, Copenhagen.
Beldring and Company, Vodroffsplads 2, and Vestre Boulevard 47, Copenhagen.
Biel, G., Tordenskjoldgade 22, Copenhagen.
Bohm, J. M., Stettin Spedition (Manager, Aage Larsen), Ny. Toldbodgade 37, Copenhagen.
Bonne, C. Riis, Linoleum Company, Limited, Kronprinsensgade 6, Copenhagen.
Brennabor-Werke (Gebr. Reichstein), Tordenskjoldsg. 3, and Christian IX's Gade 3-5, Copenhagen.
Brix-Hansen & Company, Amaliegade 36, Copenhagen.
Carstensen, Ph., Frederiksholm Kanal 4, Copenhagen.
Centralbanegaardens Chocolade-Kiosk A/S., Kronprinsensg 1, and Centralbanegaarden, Veterbrog. 3, Copenhagen.
Christensen & Thogersen, Gronningen 1, Copenhagen.
Continental Caoutchouc & Guttapercha Company, Amaliegade 28, Copenhagen.
Continental Handels & Transit Aktieselskab, Vimmelskaftet 42, Copenhagen.
Copenhagen Coal & Coke Company (Kjobenhavns Kul and Koks Kompagni A/S), Islands Brygge 22, Copenhagen.
Copenhagen's Fiskepolse Fabrik, Jernbane Allé 13, Vanlose (formerly of Victoriagade 37, Copenhagen.
Costa & Ribeiro, Copenhagen.
Dansk Russisk Handelsselskab, Skt. Marcus Sideallé 2, Copenhagen.
Danske Kaffekompagni A/S., Det, Kronprinsensg. 1, Copenhagen.
Droge & Kemikalieforretning A/S., Apothekernes Laboratorium, Kronprinsensg. 1, Copenhagen.
Eisendrath, Société Anonyme, (Managing Director W. J. Scheidt), Kronprinsensg. 1, Copenhagen.
Export & Importforretningen (Trojel & Meyer), Vestkai, Frihavnen, Copenhagen.
Gad, Th. Clausén, Havnegade 45; Vesterbrogade 12; and Frederiksberg, Allé 19A, iii., Copenhagen.
General Import and Export Company, Mikkel Bryggersgade 18, (formerly of Frederiksholm Kanal 4), Copenhagen.
Goldstück Hainze & Company, S. Annæpl. 16, Copenhagen.
Grauballe, Christian, Frederiksberggade 32, and Bregade 45, Copenhagen.
Haubroe, L., & Company A/S., Holbergsgade, 8 Copenhagen.
Henius, Emil, Vestervoldgade 31; Gronningen, 15; Bernstorffsgade 21, (formerly of Christian IX.'s Gade), Copenhagen.
Henriques, R., Jr., Höjbroplads 9, Copenhagen.
Holm, Ulrich C., Vimmelskaftet 42, Copenhagen.
Hommel, Valdemar, Hestemollestraede 6, Copenhagen.
Interchange Limited (Managr E. U. Landgraff), Holbergsgade 3, Copenhagen.
Jensen, Albert, Kalvebod Brygge 2, Copenhagen.
Jensen & Fode, Ny. Vestergade 7, Copenhagen.
Jensen & Hoeck, Amaliegade 36, Copenhagen.
Jeppesen, K. T., Princesse Maries Allé 17 (formerly of Jernbanegade 4, and Vodrofsplads 13), Copenhagen.
Keil, Otto, Vesterbrogade 28, Copenhagen.
Kjobenhavns Kul & Koks Kompagni A/S (Copenhagen Coal and Coke Company), Islands Brygge 22, Copenhagen.
Kongelige Militaer & Vajsenhus Apothek, Kjobmagergade, Copenhagen.
Kraeft, Walter, Norregade 7, Copenhagen.
Landgraff, E. U., B. W., or E. M., (of Interchange Limited A/S.), Holbergsgade 3, Copenhagen.
Larsen, Aage (*see* J. M. Bohm Stettin Spedition).
Lassen's, Carl, Filial, International Speditionsforretning, Amaliegade 37, Copenhagen.
Militaer Apothek, Kjomagergade, Copenhagen.
Moller & Seiersen, Kronprinsensg. 1, Copenhagen,
Nordisk Kommissions Kompagni, Radaustraede 11, Copenhagen.
Petersen, P. Carl, Kolmens Kanal 9, Copenhagen.
Produkt Import (Skandinavisk) Company, Skindergade 31, Copenhagen.
Russmussen Alf., and Company, Martinsv. 9; Vestre Boulevard 9, Copenhagen.
Regulaer A/S., Kronprinsensg. 1, Copenhagen.
Rothapfel, Max, Ostbanegaarden 19, Copenhagen.
Sachs, Ignace, Palads Hotel, Copenhagen.
Scandinavian British Syndicate, Islands Brygge 21, and Holmens Kanal 5, Copenhagen.
Schacke, Julius, Knabrostraede 1, Copenhagen.
Schaltz, K. A., Frederiksholm Kanal 4, Copenhagen.
Scheidt, W. J. (*see* Société Anonyme Eisendrath).
Seelk, Alfred, Strandv. 118, Vimmelskaftet 42, and Borsen, Copenhagen.
Skandinavisk-Automat A/S., Kronprinsensg. 1, Copenhagen.
Skandinavisk Produkt Import Company, Skindergade 31, Copenhagen.
Société Anonyme Eisendrath (Managing Director W. J. Scheidt) Kronprinsensg. 1, Copenhagen.
Streit, Carl, Aalborg & Esbjerg.
Trojel & Meyer, Kronprinsensg. 1 & 3, Copenhagen.
Trojel, Hans, (*see* Vesterbros Farve & Materialhandel).
Vajsenhus Apotheket, Kjobmagergade, Copenhagen.
Vestorbros Farve & Materialhandel (Hans Trojel), Vesterbrog. 73A, Copenhagen.
Winkel & Wondt, Borsen 7, Copenhagen.

GREECE.

Achaia Wine Company (Société Vinicole Allemande), Gutland, Patras.
Akif, Hassan, & Company, Salonika.
Anatoli Insurance Company, The, Athens.
Antovitch, Pierre, Chios.
Assael, Peppo, Allatini Han, Salonika.
Asseo, Jacob, Yildiz Han 11, Salonika.
Barouh, Solomon & Levi, Volo.
Baumann, Hermann, Rue Osakaloff 31, Athens.
Baumann & Beckmann, Pl. Dimokratirion, Athens.
Bayona, Auguste, Salonika.
Beck, Karl, 13 Rue de l'Université, Athens.
Bensussan, N., Piræus.
Bloch, Eugene, Piræus.
Brazzafoli, Domenico, Syra.
Callimasiotis, Dimitrios, Piræus.
Charamis, Panayiotis, Piræus.
Cohen, Mordoh & Company, Kasmindji Han, Salonika.
Cohen, Simando, Piræus.
Coundourakis, Georges J., Candia, Crete.
Damalas, Pavlos (Paul), Piræus.
Damas, Constantine, Calamata.
Daniolos Frères, Andros.
Defner & Edelmann, Athens.
Dimitrelias, John, Vathy, Samos.
Entreprises Commerciales (d'), Société Anonyme, Kolokotronis Street, Piræus.
Export Society, Piræus.
Fabrique de Tabacs et Cigarettes Macedoniennes, Salonika.
Fels & Company, Corfu.
Fenyves, Philip, Teldji Han 1 , Salonika.
Frandzis, P., & Fiorentino, G., Vathy, Samos.
Galanis & Goldstein & Hadjiandreou, Samos.
Gattegno, Samuel Daniel, Missir Tcharchi 42, Salonika.
Goldstein, Albert, Samos.
Gottlich, Martin, Candia.
Gromann, George, Athens.
Hampartchoumian Aram, Athens.
Hamparzum, Aram, (Aram Hampartchoumian), Athens.
Harr, Gustave, St. Theodore Square, Athens.
Hassurakis, A., Syra.
Heidmann, Hans, Solonika.
Herzog, M. L., & Company, Salonika.
Hoffmann, Alfred Piræus.
International Magnesit Werken, Gerekari, Eubœa.
Jenny & Vock (Fridolin Jenny; Emil Vock), Rua Franque, Salonika.
Jenny, Fridolin, (*see* Jenny & Vock).
Kloebe, Karl, & Company, Athens.
Kloebe, Friedrich, (of Karl Kloebe & Company), Athens.
Kloebe, Karl, (of Karl Kloebe & Company), Athens.
Koeing, I. & H., & Company, Athens.
Kouremetis, Michael, Athens and Calymnos.
Kouremetis, Pandelis, Athens and Calymnos.
Kruger, Max., Canea, Crete.
Kruger, Richard, G., Canea, Crete.
Lianos, C., Frères, Piræus.
Lianos, Soulakas & Goumas, Piræus.
Lochner, Hermann, Patras.
Lochner, Max, Patras.
Lucas & Company, Patras.
Macedoniennes, Fabrique de Tabacs et Cigarettes, Salonika.
Margaritis, J., Piræus.
Maroulis, Alexander & Company, Salonika.
Mayer & Company, Salonika.
Mazzino, A. J., Syra.
Mehmed Baldji Frères, Aelion Han, Salonika.
Miceli, E., & C. B. Xanthos, 20, Place de la Liberté, Athens.
Michaelides & Milch, Panghion Hotel, Athens and Piræus.
Moretti, Louis, Zante.
Müller, Carl Ferdinand, Rue Apollo 37, Athens.
Müller, Karl, Patras.
Ornstein, Dr. Otto, Chios.
Palaiologos, George, Patras.
Papathedorou Athanasios, (*see* Alexandre Zachariou and Co).
Pfister & Assæl, (Rudolph Von Pfister and Peppo Assael), Allatini Han, Salonika.
Pfister, Rudolph Von, (see Pfister & Assael.
Procopiou, Patras.
Rossini Alexander (*alias* Rosalini), Odos Vasilissa Olga 162A, Salonika and Porto Lagos.
Savopoulos Sfyris & Company, Rue Notara 67, Piræus.
Schachtel & Jacobson, Salonika.
Scheffel, Helmuth, Volo.
Schenker & Company, Salonika.
Schewend, August, Candia, Crete.
Seefelder & Company (Hans & Michel), Salonika.
Senegalia, A., Patras.
Société Anonyme d'Entreprises Commerciales, Kolokotronis Street, Piræus.
Société Vinicole Allemande, (*see* Achaia Wine Company).
Stein's Oriental Stores, Limited, Salonika.
Stoltenhof & Lucas, Patras.
Stuermer, Max, Candia, Crete.
Stringos, George, Piræus.
Tiring, Victor, & Frères, Salonika.
Vock, Emil, (*see* Jenny & Vock).
Wein, Jacob, Canea.
Yannoukakis, Nicholas, Piræus.
Zachariou, Alexandre, & Company, (Alexandre Zachariou & Athanasios Papatheodorou), 54 Stadium Street, Athens.
Zachariou, Alexandre (*see* Alexandre Zachariou & Company).
Zachariou, John, Rethymo, Crete.
Zachariou, Peter & Son, Rethymo, Crete.
Zahn, Henry, Calamata.
Zirini Brothers (John, Basil & George Zirini), Xanthi.

ICELAND AND FÄROE ISLANDS.

Árnason, Jón, Vesturgota, Reykjavik.
Braun, Rich. N., Reykjavik, Iceland.
Brauns, Verslun, Reyjkavik, Iceland.
Kristoferson, Magnus, Hverfisgota, Reykjavik.
Krossanes Oil and Guano Factory, Krossanes, Iceland.
Obenhaupt, A., Templarasund 5, Reykjavik, Iceland.

Runolfsson, Olafur, Hverfisgota, Reykjavik.
Thomsen, H. Th. A., Reykjavik, Iceland, and Thorshavn, Färoe Islands.
Thordarsson, Svein, Hverfisgota, Reykjavik.

NETHERLANDS.

Adler & Oppenheimer, N. V., Prinsensgracht 379, Amsterdam.
"Aequator," Mijnbouw Maatschappy, Theresiastraat 109, The Hague.
Aker, P., Andijk.
Algemeen (N V.) Commissie Handels Bureu, Nieuwe Uitleg 6, The Hague.
Algemeen Import & Export Maatschappy, Korte Vyverberg 5/6, The Hague.
Algemeene Handelsvereeniging, (late De Ruyter & Company), Voorschoterlaan 145, and Linker Rottekade 145, Rotterdam.
Allgemeine Electricitäts Gesellschaft ("A. E. G.") Install. Bur., Keizersgracht 121, Amsterdam.
American Bicycle Company, Prinsengracht 657, Amsterdam.
American Importing Company, (M. Kattenburg), Keizersgracht 197, Amsterdam.
Amsterdam Import Kantoor, Koningsplein 14, Amsterdam.
Amsterdamsche Caoutchouc Compagnie, Leidschestr. 47, Amsterdam.
Anthraciet Handelsvereeniging, Boompjes 70, Rotterdam.
Asbestos (Nederlandsche) Maaschappy, N. V., Willemskade 19, Rotterdam.
Asteroth, Friedr., Maaskade 132, Rotterdam.
Bächer, August, Sons Wijnhaven Z.Z. 108, Rotterdam.
Bakker, S. W., Ymuiden.
Barmat, J., Keizersgracht, 302—304 Amsterdam, and Wynstraat 72, Rotterdam.
Beit & Company, Prins Hendrikkade 66-67, Amsterdam.
Bella, M. de la, 2e Jan van der Heydenstraat 2, Amsterdam.
Berger & Wirth, Spuistraat 46, Amsterdam.
Berger, Henri, (*see* Drukkerij N. V).
"Bergleute," Transport Kontor Maaskade 174, Rotterdam.
Bergsma, Agentuur & Commissiehandel (H. J. L. Verhoeven), Reguliersgracht 28, Amsterdam.
"B. E. Sons," Graaf Florisstraat 7, Amsterdam, Beuningne, D. G., van, Maliebaan 8, Utrecht.
Binneveld & Schellen, Boompjes 40B; Pickstraat 63B, Rotterdam.
"Bleekertje (Het)," Zeeppoederfabriek, (*see* J. H. Wigleven.)
Blikdrukkerij Speelgoed & Emballage, (Zuid-Hollandsche) Fabrieken (J. Norden), Jacob Catsstraat 113B, Rotterdam.
Böcker, L., & Company, Postbus 78; Boompjes 30A, Rotterdam.
Borner, G. A. A., Nicolas Witsenkade 30, Amsterdam.
Bosnak, Herman, Frans van Mierisstraat 31, Amsterdam.
Bosnak, Michel, Nieuwe Heerengracht 151, Amsterdam;
Brands, Th. E., Rokin 68, Amsterdam.
Brasch & Rothenstein, Heerengr. 320 Amsterdam; Boompjes 40A, Rotterdam and Flushing.
Bruijn P. C. de, Raadhuisstraat 4, Amsterdam.
Buck, Geo., Junior, Rotterdam.
Buitenlandsche Handels Maatschappy (Foreign Trading Company), Haagsche Veer 35, Rotterdam.
Bunge & Company, (Vygendam 2, 6, Amsterdam.
Calkoen & Company, Rokin 92-96, Amsterdam.
Catz Gebroeders, Coolsinget 51-53 and Nieuwehaven 141, Rotterdam, and Kloveniers burgwal 31, Amsterdam.
Chirurgische Instrumentenfabriek N. V. (Voorheen Loth & Stöpler), Trans 1, Utrecht.
Cohen, Felix, Leuvehaven 86 A, Rotterdam.
Cohn-Donnay and Company, K. Hoogstr. 1, Rotterdam.
Cohn, Gustav. (Holland & America Import & Export Company), Het Witte Huis, Rotterdam.
Continental Caoutchouc & Gutta Percha Company, Prinsengracht 1077, Amsterdam.
"De Chinees," Thee Maatschappy, Ged Binnenrotte 30, Rotterdam.
"De Schie," Olie & Vetfabriek N. V., Westerkade 6, Schiedam.
Deutsche Dampffischerei Gesellschaft "Nordsee," Rijksvischhal, Ymuiden.
Deutsche Vereinigte Schuhmaschinen-Fabriek, Boschveldweg, S'Hertogenbosch.
Deventer Glas Maatschappy, voorheen J. Pouwels Coelingh (N. V.), Deventer.
Dijk, Jac P. M. van, Berkelsche Laan 16, Rotterdam.
Driel's (van) Stoomboot en Transport Oudeen, Maaskade O. Z. 114, Rotterdam.
Drost, Robert, Nieuwstr. 54, Terneuzen.
Drukkerij (N. V.) v/h Henri Berger, Stationsweg, 15, Bois le Duc.
Duffhauss, C. W., Stieltesstraat 20—22, Nijmegen.
Duiker, Jan. Rembrandtplein 20, Amsterdam.
Dumonceau Frères, (*see* De Komeet N. V.)
Duncan Doring. E., & Company (now Weinberg, F., & Company), 51-53, Coolsingel, Rotterdam.
Eerste Hollandsche Export Compagnie, Amsterdam.
Eiffe & Company, Reedrijst. 5, Rotterdam.
Eil, Joseph, Maaskade 164, Rotterdam; and Schiedam.
Elberfelder Handels and Export Company, Hoogweg 22, Amsterdam.
Elster & Company, Nijverheidsstraat 3, Rotterdam.
Engelbrecht, W., Heerengracht 125, Amsterdam.
Enthoven (Afdeeling) Nederlandsche Ijzerhandel Maatschappy Tot Voorzetting der Zaken, The Hague.
Erdman & Hethey, Keizersgr. 369/373, Amsterdam.
Esslerk Limited, Gelderschekade 21; Witte Huis, Wijnhaven 3; and Koningsteeg 1, Rotterdam.
Fischer, A., Amsterdam.

Fischer, Bernard, Amsterdam.
Fischer, Leon, Amsterdam.
Fischer, Maurice, Amsterdam.
Fortuin Hzn., A. J., Keizersgracht 372, Amsterdam.
Frankfurter A. G. für Rhein und Main Schiffahrt, Rotterdam.
Ganser, Dr. R. F., Herten, near Roermond.
Glas en Kristalhandel, Heinz, J., v/h, N. V., Nieuw Buinen.
Gloeikousjesfabriek, Zuid-Hollandsche, Schiedam.
Goldmuntz (Joe, Paul. Max, Romi, Leon and Michel), Amsterdam and Schevenin-gen.
Goldstück-Hainze & Company, Keizersgr. 108, Amsterdam; and Scheepmakershaven 27, Rotterdam.
Goudzwaard, A. W. M., & Kelff, J. M., Pelikaanstraat, 25, Rotterdam.
Grootkerk, S., Junior Linnaeusstraat 45, Amsterdam.
Haersolte, H. van, Goudscherijweg 91A-95 Rotterdam.
Hagen & Company, Boompjes 84, Rotterdam.
Haller, C., Vondelstraat 152, Amsterdam.
Hanno, Heinrich, Nieuwland 4, Rotterdam.
Hartelust (Afdeeling), Nederlandsche Ijzer-handel Maatschappy Tot Voorzetting der Zaken, Leeuwarden.
Heinz, J., N. V., Glas en Kristalhandel v/h., Nieuw Buinen.
Hertzfeld, L. H. van, Wijnhaven 30 Rotterdam.
Hoeckel, P. van, Kruisbroedershof, S' Her-togenbosch.
Holland & America Import & Export Com-pany (Gustav Cohn) Het Witte Huis, Rotterdam.
Hollandia Export Campany, Postbus 497 and Keerweerlaan 21, Rotterdam.
"Hollandia" Textiel Maatschappy Enschede.
Hoorebeke, Andre van, Zuidblaa'k 48, Rotterdam.
Huistelefoon (Nederlandsche) Maatschappy, Frederiksplein 28, Amsterdam; Zuidblaak 38, Rotterdam; Westeringkade 2-4; and Juliana van Stolbergiaan 82, The Hague.
Import & Export (Nederlandsche) Handels-vereeniging, Stationsweg 54B, Rotterdam.
Import Kantoor, Amsterdam, Koningsplein 14, Amsterdam.
Ingenohl, C., Witte Huis, Wijnhavn 3, Rotterdam.
International Overzeesche Handelsvereenig-ing, Keizersgr. 318, Amtsterdam.
Itschert & Company, Coolsingel 33, Rotter-dam.
Jacobs, H., Scheepmakershaven 41, Rotter-dam.
Jibben, D. H. (of Jibben & van Raysen) Blauwburgwal 6, Amsterdam.
Kan, Alfred Abraham. J. Lzn., Van Aems-telstraat 20, Amsterdam.
Karlsruher Schiffahrts (Neue) Actien Gesellschaft, Rotterdam.
Katterburg, M. (*see* American Importing Company).
Kaufmann's Huidenhandel, N. V. (formerly S. G. Kaufmann), Ruigeplaatweg 41, Rotterdam.
Kehlenbrink, G., Junior, Thee and Koffie Import and Export Handel, Wijnstraat 117, Rotterdam.
Klembt's (Paul), Scheepsagentuur Maata-schappy, Boompjes 16, Rotterdam. (Manager, Seger G., Klunk.)
Klop, P. W. H., Raadhuisstraat 18, Am-sterdam.
Klostermann, Bernard, Willemsparkweg, 181, Amsterdam.
Klunk, Seger G., Boompjes 16, Rotterdam.
*Koch & Company, Transport Gesellschaft, Nieuwland 3, Rotterdam,
Koekkoek, M. A., Nieuwendam, near Amster-dam.
Koenigsfeld, J. H., Willemskade 19, Rotterdam.
Koenneker, Wm., Prinsengracht 657, Amsterdam.
Koenneker's Kabel Bureau, Prinsengracht 657, Amsterdam.
Komeet, N. V. De, v/h Dumonceau Freres, Kanaaldijk, St. Pieter, near Maastricht.
König, H. W., & Company, Boompjes 104, Rotterdam.
Koning, Carel A., & Company, Keizers-gracht 209, Amsterdam.
Krom & Company, Keizersgracht 405 Amsterdam.
Kroon (De) Stoomzeepfabriek, Hontmarkt, 19-21, Haarlem.
Kruthoffer & Doll, Veerkade 8, Rotterdam.
Kupsch & Abas, 2E, Kostverlorenkade 23-24, Amsterdam.
Lagerhaus (Mannheimer) Gesellschaft, Pr. Hendrikkade 160A, Postbus 482, Rot-terdam.
Lamm Brothers, Weteringschans 84, Ams-terdam.
Lange's, A. W. de, Thee Handel N. V., Wijnstraat 113, Rotterdam.
Leeuw, Simeon de, & Company, Kloveniers-burgwal 72, Amsterdam.
Levy, Bernard, Witsenkade 14, Amsterdam.
Lichtenstein, M., Oostzeedyk 11, Rotter-dam.
Lichtle, F. J., Sarphatipark 68, Amsterdam.
London, S. N., Damrak 28—30, Amster-dam.
Loo, J. Van, & Company (cover for Roland Transport A—G.), Kromme Waal 22, Amsterdam; and Leuvehaven 32, Rot-terdam.
Loth & Stöpler (*see* Chirurgische Instru-mentenfabriek N. V.).
Lucardie, Willem, Maastraat 8B, Rotter-dam; Courtral and Leeuwarden.
Maier, C. G., Actien Gesellschaft, Westerstr. 39, Rotterdam.
Mannheimer Lagerhaus Gesellschaft, Pr. Hendrikkade 160A, Postbus 482, Rot-terdam.
Mayer & Company, Westerstraat 38b, Rot-terdam.
Meiger & Company, Stationsweg E99, Velseroord.
"Metropol" Gasgloeilichtfabriek (Gloeik-ousjesfabrik), Parkstraat 15, Arnhem.
Mentz, H., Junior; Mentz, Heinrich; Mentz, Hermann, Senior: Ceintuurbaan 346, Amsterdam.
Mijnarends, Keizersgr. 203, Amsterdam.

*No connection with Koch & Company, Tobacco Merchants, Middensteiger 20A-B. Rotterdam.

Mijnbouw Maatschappy " Aequator," Theresiastraat 109, The Hague.
Mohrmann, J., & Company, Handels Vereeniging voorheen, Keizersgr. 203, Amsterdam.
Molenberg & Dekker, Stationsstr. 53, Zaandam.
Monnickendam, D., Zomerhoftstraat 71b, Rotterdam.
" Monopol " Gasgloeilichtfabriek, Vyyelgracht 28, Amsterdam.
" Monopol " Thee-Onderneming, Ged. Binnenrotte 30, Rotterdam.
Nagtegaal, E., Haringvliet 47, Rotterdam.
Nederlandsche Asbestos Maatschappy, N. V., Willemskade 19, Rotterdam.
Nederlandsche Huistelefoon Maatschappy, Frederiksplein 28, Amsterdam ; Zuidblaak 38, Rotterdam ; Westeringkade 2-4; and Juliana van Stolberglaan 82, The Hague.
Nederlandsche Ijzerhandel Maatschappy Tot Voorzetting der Zaken, Afdeeling Enthoven, The Hague.
Nederlandsche Ijzerhandel Maatschappy Tot Voorzetting der Zaken, Afdeeling Hartelust, Leeuwarden.
Nederlandsche Import & Export Handelsvereeniging, Stationsweg 45B, Rotterdam.
Nederlandsche Maatschappy voor Overzee Commissiehandel, Weesperizijde 89, Amsterdam.
Nederlandsche Papierhandel (N. V.), Prinsengracht 526, Amsterdam.
Neue Karlsruher Schiffahrts Actien Gesellschaft, Rotterdam.
Nievelt, Van, & Company, Dordrecht.
Norden J., Stationsweg 43, Rotterdam.
"Nordsee " Deutsche Dampffischerei Gesellschaft, Rijksvischhal, Ymuiden.
Olex Petroleum Import Maatschappy, N. V., Stationstr. 53, Zaandam.
Olie & Vetfabriek " De Schie " N./V., Westerkade 6, Schiedam.
Olifiers, L. N. G., Keizersgracht 70, Amsterdam.
Oosterman and Lomans Zeepziederij De Kroon, Hontmarkh 19-21, Haarlem.
Orenstein & Koppel, N. Z. Voorburgwal 227, Amsterdam.
Ossedrijver, E., Leuvehaven 55, Rotterdam.
Ouden, J. H. den, Watergraafsmeer and Frederiksplein 45, Amsterdam.
Overzee Commissiehandel, Nederlandsche Maatschappy voor, Weespeezijde 89, Amsterdam.
Ozonwerken " Nederland " Schiedam.
Papierhandel, Nederlandsche (N. V.) Prinsengracht 526, Amsterdam.
Peereboom, S., & Company, Taludweg 45, Hilversum.
Perlstein, Van, & Company, Singel 512, Amsterdam.
Pols Pz., H. van der, Clemensstraat 60A and Wolphaertstr. 2A. Rotterdam.
Poorter, Joseph, de, Veerkade 83, Rotterdam.
Poortershaven Handelsrichtingen, Veerkade 8, Rotterdam.
Post, Van der Burg, & Company, Willemsplein 11, Rotterdam.
Pouwels Coeling, J. (*see* Deventer Glas Maatschappy).
Praag Sigaar, S. van, Keizersgracht 137, Amsterdam.
Prins, E. L. Nieuwehaven 116a, Rotterdam.
Rhein & See Schiffahrts Gesellschaft, Rotterdam,
Rhein & See Speditions Gesellschaft, Rotterdam.
" Rhenus " Transport G.m.b.H., Nassaukade I, and Nassauhavn 1, Rotterdam.
Richter, F. A., & Company, Stationsweg 24, Rotterdam.
Rijnberk, W. E. Van, Wijnhaven 26, Rotterdam.
Roemer, Van de & Company, Hondiusstraat 10B Rotterdam.
Roese, Friederich, Junior, N. Spiegelslr., 26, Amsterdam.
Roland Transport A.G., Leuvehaven 32, Rotterdam, and Kromme Waal 22, Amsterdam.
Rompu, J. van, Dejongestraat, Terneuzen.
Roselius & Company, N. Spiegelstr. 26 (Corner of Keizersgracht 592-94), Amsterdam.
Rotterdamsche Export Handel (Schnitzer Gebr.), Gelderschestraat 2, Rotterdam.
Ruff, G., Leuvehaven 85, Rotterdam.
Ruyter (de) & Company, Linker Rottekade 145, Rotterdam.
Schenker & Company, Veerkade 4, Rotterdam.
Schnitzer Gebroeders, Gelderschestraat 2, Rotterdam.
Schöffer & Company, Zuidblaak 54, Rotterdam and Raadhuisstr. 3, Amsterdam.
Schrevel's Import en Exporthandel, N.V. Hk., Rechter Rottekade 81, Rotterdam.
Schroers, Stoomvaart Maatschappy, Prins Hendrikkade 82b, Rotterdam.
Schuhmaschinenfabriek, Deutsche Vereinigte Boschveldweg, S'Hertogenbosch.
Schumacher, D., Dufaystraat 2, Amsterdam.
Schuyt, J. & A. Van der, Maaskade O.Z. 29-30, Rotterdam.
Schwedersky's A. H. Succ's., Gravendijkwal 100, Rotterdam.
Seiler, F. A., Damrak 49, Amsterdam.
Slavenburg, J. L., Vijverhofstraat 86-92, Rotterdam.
Spits (H.) and Zoon, Keizershofkade 14-16, Dordrecht.
Steenkolen Handelsvereeniging, Westerkade 2, Rotterdam, and Rijnkade 1, Utrecht.
Steinweg, C., Willemskade 20, Rotterdam.
Stern, Albert, Valeriusstraat 159, Amsterdam.
Stolberg, Jr. (J. E.), & Company, Reguliersdwarsstr, 73, Amsterdam.
Strassburger Rheinschiff Gesellschaft, Rotterdam.
Swartberg, Leon, & Company, Vijverhofstraat 147A, Rotterdam.
Syndicaatvrije Kolenvereeniging, Heemraadssingel 337, Rotterdam.
Thee Maatschappy "De Chinees," Wijnstraat 113, Rotterdam.
Tragbar, C. W., Oudeschans 13, Amsterdam.

ransport Kontor "Bergleute," Voorschoterlaan 84, Rotterdam.
Vereinigte Spediteur & Schiffer Rheinschiff, A. G., Boompjes 16, Rotterdam.
Verhoeven, H. J. L. (see Bergsma, Agentuur Commissiehandel).
Verstegen, J. H. Goudschesingel 26, Rotterdam.
Visser, E. E., & Zonen Handelsvereeniging, Kromboomsloot 57, Amsterdam.
Voigt, F. A., & Company, Boompjes 16, Rotterdam.
Voss & Langen, Pr. Hendrikkade 82a, Rotterdam.
Vries, Gebroeders De, Heerengracht 545-549, Amsterdam.
Vulcaan Coal Company, Veerkade 6, Rotterdam.
Vulcaan (N.V.) Handels En Transport Maatschappy, Veerkade 6, Rotterdam.
Wallig Gebruder, Singel 260, Amsterdam.
Wambersie & Son, Calandstraat 5, Rotterdam, and de Ruyterkade, Amsterdam.
Weinberg, F., & Company (formerly E. Duncan Doring & Company), 3 Korte Wijnstr 24, Rotterdam.
Weismann, Charles, Haagscheveer 35A, Rotterdam.
Wessel, D., Boymanstraat and V. Hogendorpsplein 5, Rotterdam.
Wiegman's Bank, Heerengr. 412, Amsterdam.
Wiener, H., & Company, Raadhuisstraat 3, Amsterdam.
Wigleven, J. H. (of Zeeppoederfabriek "Het Bleekertje"), Scheepmakershaaen 29, Rotterdam.
Wolfouritz, S., Seinpostduin 25, Scheveningen.
Wouden, G. van der, Kelizersgracht 203, Amsterdam.
Würdemann, L., Heerengracht 158, Amsterdam.
Ykel, D., Frederiksplein 12, Amsterdam (formerly of Hoogendijk 112, Zaandam).
Zee, P. & S. Van der, Wijnstr, 114, and Hondiusstr 2, Rotterdam.
Zietzschmann, M., Maastraat 17, Rotterdam.
Ziekenoppasser, W., Amstel 196, Amsterdam.
Zuid-Hollandsche Blikdrukkerij Speelgoed and Emballage Fabrieken (J. Norden), Jacob Catsstraat 113B, Rotterdam.
Zuid-Hollandsche Gloeikousjesfabriek, Schiedam.

NORWAY.

Aanensen, Philip, S., Christiansand.
Aas, Rolf S., Skippergt 19, Christiania.
Allgemeine Electricitäts Gesellschaft, Tolbodgt. 35, Christiania; Veiten 7, Bergen; Ostevaag., Stavanger; and Trondhjem.
Andresen, Christian, Raadhussgade 10, Christiania.
Arnemann, Hans Th., Toldbodgade 8B, Christiania.
Authén, Otto, Munkedamsvn. 9, Christiania.
Behrentz, Andreas, Aalesund.
Bergens Bliktrykkeri A/S., Post-box 134 and Damsgaard, Bergen.
Bergens Blikvalseverk, Simonsviken by Gravdal, Bergen.
Berger, Carl F. Th., Carl Johansgt. 77 Christiania.
Bliktrykkeri, Bergens, A/S., Post box 134, and Damsgaard, Bergen.
Blikvalseverk, Bergens, A/S., Simonsviken by Gravdal, Bergen.
Blom, Frithjof, Akersgt. 59, Christiania.
Bohm, J. M., Christiania.
Braadland, John, & Company, N. Strandgt. 33-39, Stavanger.
Brehmer & Company A/S. (Kurt Brehmer), Skagen 21 and P. B. 12, Stavanger; and P. B. 61, Bergen.
Bröchner, August, c/o Alfred Michels, Toldbodgaten 11, Christiania.
Broderson, J., Christiania.
Brun, Halfdan C., Nobelsgade 31, Christiania.
Brun, Joseph Jervel, Grand Hotel, Christiania.
Bryde, Johan (owner Gimle Oliemolle), Sandefjord.
Christensen, Hjalmar, Rödfyldt. 24; Sorlig 49, Christiania.
Christiania Filfabrik, Tromsogt 12, Christiania.
Christiania Textilfabrik, Chr. Krohgsgt. 3, Christiania.
Christianssands Elektrochemiske A/S., Fiskaa, near Christianssands.
Clausen, C., & Company, Grubbegate 8, Christiania.
Conradsen, Johs. A/S., Stavanger.
Didrichsen, Moy & Company, Kongensgt. 14, Christiania.
Dopheides, Magasin i Trondhjem, A/S, Olaf Trygvessonsgt. 20, Trondhjem.
Engöens Sardine Company, A/S., Engöen near Buöen, Trondhjems Amt.
Excelsior Limfabrik A/S., Jernbanetorvet 11, Christiania.
Falkum Lys & Saepefabrik (Proprietor A Johnsen), Skien.
Fiskegarnsfabrik, Christian IV's gade 89, and 91, Christianssand.
Forenede Feldspatbrud A/S., Sarpsborg and Strandgade 24, Christianssand, S.
Gimle Oliemolle (Gimle Fabrikker), Sandefjord.
Grondal, Roar, St. Strandgate 1, Christiania.
Gröset, Hans, N. Slotsg. 21, Christiania and Aalesund.
Gundersen, Adolf, Frederikstad.
Guthormsen, C. (late Guthormsen & Shepherd), O. Slotsgt. 5, Christiania.
Haak, L., & Company, Elveg 5, Christiania.
Hagelien, Alfred, Walkendorffsgt. 12, Bergen.
Hammer & Lindstad, Raadhusgaten 20, Christiania.
Hansen, A. C., Larvik.
"Haugar" Hermetikfabriken, Haugesund.
Hausvik, Einar, & Company, Vaerfstgt. 2A, Bergen; and Stavanger.
Heilmann, A. (Christiania Filfabrik), Tromsogt. 12, Christiania.
Herniksen, G. A., & Company, Ruselokveien 4, Christiania.
Hinsch, Rudolf, Sandefjord, and Bergen.

Hiorth, Olaf, Karl Johansgade 27, Christiania.
Hjelte, C. J., Tordenskjoldsgate 11, Christiania.
Hjelte, Carl, Grand Hotel, Christiania.
Hordaland Sardine Company A/S., Torvalm 31, Bergen.
Hudtwalcker & Company, Toldbodgade 8B, Christiania.
Ingolv, J., (Vestlandske Maskinagentur og Ingeniörforretning), Skandsegate 8, Stavanger.
Interchange Limited, Toldbodgate 11, Christiania.
Jacobsen & Braastad, Toldbodgt. 35, Christiania; and Aalesund.
Jaeger, T. C., Sjögatan 10, Christiania.
Jaeger Sardine Factories, A/S., Haugesund.
Jakhelln, C., Lakkegatan 16, Christiania.
Jensen, Hermann, Skippegt. 14⁴; K. Adelersgt. 3⁴, Christiania.
Jensen, Holger, (Agent for Hugo Stinnes), Stortingsgaten 4, iii, Christiania.
Johannesen, Albert, Chr. Krohgsgt. 3, Christiania.
Johnsen, A., Skein.
Johnsen, A. Meyer, & Johan Heldal (*see* Saltlager A/S.).
Jorgensen, J. S., Kjobmandsgt. 28, Trondhjem.
Juul, Niels & Company, Kongensgt. 2, Christiania.
Kaffeekompagniet, (*see* Joh. Pettersen).
Kluge, Willy (*see* Henry Simonsen).
Krogh, G. F. Von, Christiania and Sandefjord.
Krogh, Rasmus, Christiansund, N.
Larsen, Gerh. L., Skippergt. 20, Christiania.
Larsen, Oscar, Aalesund.
Lassen, Carl, Raadhusgt. 5 (formerly of St. Strandg. 1), Christiania.
Londoner Bazar, Strandgt. 29, Bergen; Torvgt. 17B, Christiania.
Melbye, H. C. A., Kongensgt. 31, Christiania.
Michels, Alfred, Toldbodgaten 11, Christiania.
Moller, E. D., Skippergatan 9, Christiania.
Mortensen, Th., Skippergt. 20 (formerly of Prinsensgt. 2B), Christiania.
Motzfeldt & Sanner, Toldbodgt. 30, Christiania.
Müller, H. A., & Company, Karl Johansgt. 27 (formerly of Drammensveien 104c), Christiania.
Munchs, Cornelius, Efterfolger, Dronningensgt. 13, Christiania.
Nilsen, Olaf, Trondhjem.
"Noitral," A/S., Stavanger.
Nodisk Gummi Magazin, Kirkegade 17, Christiania.
Noreng, Helge, Tomtegate 10, Christiania and Frederikstad.
"Norrig," Sardinfabriken, Lervig 33, Stavanger.
Norsk, Elektrokemisk A/S., Toldbodgt. 35, Christiania; Kragero and Dalfoss.
Norsk Tarmindustri A/S., Baekkegt., Christiania.
Norwegian Sardine Company, Kopervik.
Obermann, W., Dronningensgt. 13, and Ormoen, Christiania.
Olsen, Carl O., Kleppe, Verksgt. 78, Stavanger.
Olsen, Hans J., Skagen-Kaien 22, Stavanger.
Olsen, Kornelius (Smörfabrikken "Victoria"), Bredgt. 10, and Jorenholmsg. 14, Stavanger.
Olsen, Wilhelm A/S., Strandgt. 95, Bergen.
Parelius & Lossius, Christiansund.
Pein & Hartmann, Kirkegt, 17, Christiania.
Pettersen, Ant., Skippergd. 28, Christiania.
Pettersen, Joh. (Owner of Kaffeekompagniet), Frederikstad.
Pleym, Gottfried, Skippergt. 7, Christiania.
Prosch, Carl B. (Jacob Waal & Otto Authén), Prinsensgt. 23, and Ths. Heftyesgt. 1, Christiania.
Ravn Ragnvald, Engen 18, Bergen.
Rieber, G. C., & Company A/S., C. Sundtgst. 29 & 35, Bergen.
Riebers Filial A/S., O. Tryggvg. 6, and Fjordg. 46—48, Trondhjem.
Riegen, H. F. von, Prof. Dahlsgate, Christiansand.
Rubenstein, O., Strandgt. 29, Bergen; Torvgt. 17B, Christiania.
Rusten, Erik, Bergen.
Saltlager, A./S. (A. Meyer Johnsen & Johan Heldal), Bergen.
Samuelsen's Speditions & Transport Forretning, Finnegrdsg. 6, & Jansongaarden, Bergen.
Sardinfabriken "Norrig," Lervig 33, Stavanger.
Schimmelpfeng, W., Auskunftei, Prinsensgt. 12, Christiania.
Schioldborg, J., Dronningensgate 28, Christiania.
Schjölberg, Ragnar, Bodo.
Schlytter A./S., Skippergt. 19, Christiania.
Scholtz, P., Bergen.
Simonsen, Henry (owner Willy Kluge), Jernbanegt. 19, Christiania.
Smith, Jorgen, Arendal.
Staudenmann, Karl, Nordregt. 20, and P.O. Box 147, Trondhjem, and Kragero.
Stavanger Conserves Fabrik, Lervig 45, Stavanger.
Stavanger Sardine Company A/S., Stavanger.
Steffensen, Chr. J., Aalesund.
Stensrud, Einar, Skien.
Stinnes, Hugo, A/S., Stortingsgaten 4, iii, Christiania.
Tangevald, L. A., A/S., Toldbodgade 8B, Christiania.
Thiis, C. Houge, Jorenholmsgt. 25, and Kongstgt. 52, Stavanger.
Thorvaldsen, Hjalmar, and Company, Kirkegaten 6B, Christiania.
Troye, Johan, A/S., Nordnesgt. 11, Bergen.
United Sardine Factories, Bergen; Jelseg 45; and Lervik, Stavanger.
Usines Electrochimiques de Hafslund, Sarpsborg.
Vendelboe, John & Carl, Prof. Dahlgatan 3, Christiania.
Vestlandske Maskinagentur og Ingeniörforretning, J. Ingolv, Skandsegate 8, Stavanger.
"Victoria," Smörfabrikken (*see* Kornelius Olsen).

Viking Canning Company, Limited, A/S., Kopervik, near Bergen.
Waage, Thorbjörn, Ö. Holmegt. 22 ; and St. Svithinsgt. 24, Stavanger.
Waal, Jacob, Prinsengt. 23, Christiania.
Walther's (Henrik), Farvehandel, Gronlandsleret 46 & 53, Christiania.
West Norway Canning Company, St. Skippergt. 4, Stavanger.
Wiencke, A., Bygdo Allé 9 and Behrensgate 7, Christiania.
Wiencke, Hermann, Tordenskjoldsgade 2, & Beh ensgate 7, Christiania.
Witzöe, Endre, Christiansund.

PORTUGAL.

Adler, Viuva de Hermann, Rua dos Fanqueiros 84, Lisbon.
Allgemeine Electricitäts Gesellschaft, (Thomson Houston Iberica), Rua Candido dos Reis 109, Rua das Carmelitas 109, Oporto ; Galeria de Paris 11, and Largo do Corpo Santo 13, Lisbon.
Artino, Joaquim da Assumpção Santos, Travessa Oliveira á Estrella, 19, 4° Lisbon.
Bachofen, H. & A. Lehrfeld, Rua Nova de S. Domingos 22, Lisbon.
Baptista, Jacintho Ferreira (*see* Reys, Fernandes & Baptista).
Bayer, F., & Company, Rua das Flores 139, Oporto.
Breymann, A. von, Madeira.
Brucher, Ch. & Commandita, Rua de Cedofeita 245, Oporto.
Burmeister, J., Rua do Arco Bandeira (Rua dos Sapateiros) 39, Lisbon.
Burmester, Herman, & Company, Rua Infante D. Henrique 87, Oporto.
Burmester, J. W., & Company, Rua de Bellomonte 39, Oporto.
Camacho, Luiz Edwardo, & Company, Travessa do Suido 26, Funchal, Madeira.
Carvalho, Ramiro, Henriques de, Avenida Almirante Reis F. G. 4th Floor, Lisbon.
Cast, H. F., Rua da Alfandega 160, Lisbon.
Cesche, E., Madeira.
Cobo, Ramon, Rua do Commercio 28, Lisbon.
Companhia Aleman de Depositos de Carbon Limitada (Deutsches Kohlen Depôt), Madeira.
Companhia do Congo Portuguez, Rua do Commercio 35, Lisbon.
Congo Portuguez, Companhia do, Rua do Commercio 35, Lisbon.
Daehnhardt & Company, Rua da Magdalena 75, Lisbon.
Deutsches Kohlen Depôt, (Compania Alemana de Depositos de Carbon Ltda.), Madeira.
Duetting & Gaa, Madeira.
Edelheim, Emilio, & Company Successor, Travessa dos Congregados 80, Oporto.
Fernandes, Bernardo Eugenio Vieira (*see* Reys, Fernandes & Baptista).
Fernandes, Manuel Luiz, & Commandita, Praça do Commercio 7, Lisbon.
Furbringer & Company, Rua de Passos Manoel 189, Oporto.
George, Ernst, Successors, Rua da Prata 8, Lisbon.
Gottschalk, Arthuro, Rua de S. Bento 178, (formerly of Rua das Praças 30), Lisbon.
Hahnefeld & Gellweiler, Praça do Duque da Terceira 4, Lisbon.
Heise, Georg, Escadinhas da Saude 2; Rua do Commercio 35, Lisbon.
Hoffmann, Viuva de Oswald, Calçada do Correio Velho 3, Lisbon.
Höfle, Adolpho, & Company, Rua do Ferreira Borges 8, Oporto.
Issel, Fr., Rua dos Retrozeiros 60, Lisbon.
Jacobi, N., & Company, Rua da Nova Alfendega 76, Oporto.
Jeremias, E., Largo do Campo Santo 13, Lisbon.
Kamp, Thumann, & Company, Rua Elias Garcia 38, Oporto.
Katzenstein, Ed., Sucrs., Rua de Bellomonte 39, Oporto.
Katzenstein, Hermann, Rua dos Fanqueiros 65, Lisbon.
Kendall, Vasconcellos & Passos Limitada, Galleria de Paris 11, Oporto.
Kramer, W. O., Rua das Flores 31, Oporto.
Kretzmar, R., Funchal, Madeira.
Leuschner, Bernhard, Rua Infante D. Henrique 63, Oporto.
Lyncke & Company, Limitada, Rua da Conceição 85, Lisbon.
Marcus & Harting, Rua dos Fanqueiros 136, and Rua do Commercio 45, Lisbon.
Marum, Wm., Funchal, Madeira.
Mellert, José Antoine, Lisbon.
Mendes, A., Rua 24 de Julho, Lisbon.
Mendes, José, Rua das Flores 139, Oporto.
Negalha, J. M., Sines, Estremadura.
Perez, José, Rua do Alecrim 73, Lisbon.
Peres, Vasco Manoel da Costa (alias Manoel Peres), Escadinhas Damasceno Monteiro 18, Lisbon.
Perlstein, Van, & Company, Rua da Conceiçao 70, Lisbon.
Pfeill, Emil, Rua Formosa 400, Oporto.
Prats, José, Sines, Estremadura.
Puls, Guilherme & Company, Rua da Nova Alfandega 108, Oporto.
Reinhardt, Ricardo, Rua da Alfandega 118, Lisbon.
Reys, Antonio Leonardo da Silva (*see* Reys, Fernandes & Baptista).
Reys, Fernandes & Baptista (Antonio Leonardo da Silva Reys ; Bernardo Eugenio Vieira Fernandes ; Jacintho Ferreira Baptista), Calçada do Correio Velho 3, á Sé, Lisbon.
Rothes, Carlos, Rua de Bellomonte 89, Oporto.
Schimmelpfeng and Company, Rua de Santa Justa, Lisbon ; Rua das Carmelitas 100, Oporto.
Schneider, Oswald, Rua Nova do Almada 11, Lisbon.
Schmidt, A., Funchal, Madeira.
Serviço Costeiro á Vapor, Lisbon.
Siemens Schückert Werke Limitada, Rua Augusta 27, Lisbon.
Silva, Francisco Eduardo Moreira Da, Avenida Casal Ribeiro 17, Lisbon.
Sociedade Insulana De Transportes Maritimos Ltda. Funchal, Madeira.

Streit, Otto Von, Funchal, Madeira.
Stüve, W., & Company, Rua Infante D. Henrique 75, Oporto.
Taylor, Filippe, Rua Vieira da Silva 19, Lisbon.
Thomson Houston Iberica (*see* Allgemeine Electricitäts Gesellschaft).
Timm, Charles, Rua da Prata 8, Lisbon
Wald, G , Rua da S. Francisco 4, Oporto.
Waltz, F., Funchal, Madeira.
Wegehenkel, Arthur, Rua das Condominhas, Oporto.
Weinstein, Martin, & Company, Rua do Commercio 49, Lisbon.
Wiedemann, Max, & Company, Rua da Prata 108, Lisbon.
Wimmer, Hans (*see* J. Wimmer & Company).
Wimmer, J., & Company (Johannes, Hans & Max Wimmer), Rua da Magdalena 45, Lisbon.
Wimmer, Johannes (*see* J. Wimmer & Company).
Wimmer, Luise S., Rua da Magdalena 45, Lisbon.
Wimmer, Max (*see* J. Wimmer & Company).
Wischmann, Otto, Rua do Largo do Corpo Santo 6, Lisbon.
Ziems, Otto, Rua do Commercio 99, Lisbon.

SPAIN.

Agencia Maritima Hering, Dormitorio San Francisco 7, Barcelona.
Ahles, Sucesor de Alberto & Company (*see* Felix Schlayer).
Ahlers, Jacob, Santa Cruz, Tenerife.
Alcoholes, Compania de, Bilbao.
Algarra y Postius, Jaime, Trafalgar 37, Barcelona.
Allgemeine Electricitäts Gesellschaft (Thomson-Houston Iberica), Ronda de la Universidad 22, and Aragón 285, Barcelona; Nicolas Maria Rivero 8, Madrid.
Allgemeine Erzgesellschaft, Seville.
Amann y Gana, Calle Ayala 1, and Calle Belosti 14, Bilbao.
Amann & Wendel, Rambla de Cataluna 20, Barcelona.
Arnosa (*see* Gallegos y Arnosa).
Arozena, Fernando, Santa Cruz, Tenerife.
Arozena, José, Santa Cruz, Tenerife.
Arrabal, Gabriel, Calle Alcazabilla 20, Malaga.
Arroya, Jose, Atocha 4, Malaga.
Asbert, Janot & Company, Calle Diputacion 299, Barcelona.
Asin Palacios, Luis, Calle de Preciados, Madrid.
Augener, Enrique, Las Palmas.
Auto Palace, Calle Fernando el Santo 24, Madrid.
Badina, Lorenzo, Santa Cruz, Tenerife.
Baget, José, Plaza Hurinera, Reus & Tarragona.
Baget y Jornet, José, Plaza Hurinera, Reus & Tarragona.
Baget y Laitotas, José, Plaza Hurinera, Reus & Tarragona.
Ballester, José, Hijo Sorni 26, Valencia.
Ballestero, Eugenio, Barquillo 26, Madrid.
Banco Alemán Transatlántico, Barcelona and Madrid.
Baquera, Kusche & Martin, Malaga.
Baquera, Kusche & Martin, Seville.
Barrau, Teixido, Passeo de Gracia 47, Barcelona.
Behn, Enrique, Calle Pascual y Gens 2, and Calle Colón 90, Valencia.
Beilberg, Josef (or José), Martin de los Heros 83, Madrid.
Bender Hermanos, Seville.
Bender, Hijos de H. A., San Feliu de Guixols, Barcelona.
Beutel, Edmundo, Calle Pascual y Genis 19, Valencia.
Bjerre, A. (Bjerre Sucesores), Cortina del Muelle 21/3, and Alameda 28, Malaga.
Bleiberg, Josef (or José), Martin de los Heros 83, Madrid.
Boetticher & Navarro, Zurbano 58, Madrid.
Bonitz Hermanos (La Perseverancia Oxide Factory), Callejon de Reboul, Malaga and Pelusa, near Malaga.
Bosser, Emilio Badia, Calle Aribau 110 and 121; Calle Provenza 177, Barcelona.
Braun, Antonio, Santa Cruz, Tenerife.
Brauner, Hugo, Barco 6; Calle Cólon 86, Valencia.
Bravo, Joaquin Lleiva, Calle San Jeronimo, Granada.
Buckard, Julie, Alicante.
Burmester, Franz Ferdinand, Arenal 60, Vigo.
Burmester, Hermann, Arenal 58, Vigo; Martinez Padin 21, Tuy.
Burmester, Hermann & Filho, Arenal 58, Vigo; Martinez Padin 21, Tuy
Cano, Angel, Calle Sagrarario, Valencia.
Cano Salavert, Emilio, Valencia and Alicante.
Canthal, L., & Company, Muralla de Mar, Cartagena.
Cao, José, Calle de Principe 50, Vigo.
Cardona, Amador, Calle Victoria, Vigo.
Carey Hermanos y Cia, Tarragona.
Chamizo, Fulgencio, Cásás Quemadas 14, Malaga.
Cobo (or Cobos), José (or Joseph Cobbs), Puntida, Santander.
Coca, Joaquin Garcia, Calle Principe 1, Madrid.
Compania de Alcoholes, Bilbao.
Continental Tyre and Rubber Company, Calle Florida 13, Madrid.
Convento (El), Sociedad Anonima, Palamos.
Coppel, Carlos, Fuencarral 27, Madrid.
"Correo de Andalucia," Seville.
"Correo Español," Madrid.
Crosa, Angel, Tenerife.
Curbelo, José Diaz, Las Palmas, Gran Canary.
"Debate," Madrid.
"Desensa, La," Malaga.
Destiladores de Esencias de España (Union de) Sociedad Anonima, Malaga.
Deutsch, Charles, Atocha 151, Madrid.
Deutfche Sudamerikanische Telegraphen Gesellschaft, Tenerife (see German Cable Company).
Deutscher Nachrichtendienst für Spanien, Calle Santa Teresa 8, Barcelona.

Deutsches Kohlen Depôt Gesellschaft, Santa Cruz, Tenerife.
"Diario Malagueño," Malaga.
Diego, Cèsar de, Colegiata 13, Madrid.
Diego, de, & Falkenstein, Colegiata 13, Madrid.
Ditmer, Carl, Las Palmas, Grand Canary.
Dorr & Lensten, Malaga.
Duran, José, Barquillo 26, Madrid.
"Echo de Galicia," Corruna.
"Edén Bebé," Consejo de Ciento 159, Barcelona.
Egger, Johan, Las Palmas, Grand Canary.
Engelhardt, Otto, Calle San Pablo 30, Seville.
Erhardt & Company, Bilbao.
Erzgesellschaft, Allgemeine, Seville.
Escuder, José, Valencia.
Espana, Antonio, Malaga.
Exportadora Frulera Tarraconense Tarragona.
Fabrica de Lámparas de Filamento Metalico, Sociedad Anonima, Paseo de Santa Maria de la Cabeza, Madrid.
Falkenstein, Felix, Calle Colegiata 13, Madrid.
Faust & Kammann, Ronda de la Universidad 16, Barcelona.
Feliu y Adaro, Paseo de Colong 8, Barcelona.
Ferrer, José Ballester (see José Ballester, Hijo).
Feu Hermanos, Ayamonte; Huelva & Lepe.
Feustel, Otto, Consejo de Ciento 322, Barcelona.
Figueras, Manuel, Tarragona.
Fliedner, Jorge, Madrid.
Floralia, Sociedad Anonima La, Narciso Serra 5, Madrid.
Frade, Francisco, Madrid.
Freudenthal, Gustaf, Calle del Coso, Zaragoza.
Fuchs, Siegfried, Villa Alemana, Malaga.
Gallegos y Arnosa, José Luis, Seville.
Gans, Richard, Princesa 63, Madrid.
Garcia (see Coca, Joaquin Garcia).
Garcia, Fernando Ruiz (*see* Ruiz Garcia).
Garridó & Otte, Pasaje de la Alhambra 1, and Imperial 2, Madrid.
Garzon (see M. Garrigan Lorente).
Gaswerk Company, Santa Cruz, Tenerife.
German Cable Company, Tenerife.
Gil, Juan, Paseo de Colon 19, & Chatelar 9, Seville.
Gimenez y Martinez, Pedro, Dormitorio San Francisco 13, Barcelona.
Goncalves, Francisco, Las Palmas and Tenerife.
Goncalves Hermanos, Las Palmas and Tenerife.
Gonzalez, Julio, Alameda de Mazarredo 1, Bilbao.
Gottschalk Hermanos, Calle Bailen 27, Barcelona.
Götz, Anton, Hotel Moderno, Tuy.
Grösch, Federico, Calle Corcega, Barcelona.
Grube, Werner, Calle Conde de Benomar 11, Seville.
Gutierrez, Leopoldo, Mendizabel 47, Madrid.
Gutkind, Felix, Trinidad Grund 7, Malaga.
Haasenstein & Vogler, Rambla Capuchinos 15, Barcelona.
Hamm, Luis S., Rambla de Cataluna 35 Barcelona.
Hanne, Antoine, Las Palmas, Grand Canary.
Hartmann, Pablo, Valencia and Calle Cortes 591, Barcelona.
Heinsdorf & Lemcke, Atocha 4, and Alameda de Colón 6, Malaga.
Heise, Georg, Calle Pópulo 24, Pral Der., Seville.
Hengsternberg, Hermann, Seville.
Herberg, Viuda de Federico, Rosellón 194 and Calle Claris 54, Barcelona.
Hering, Agencia Maritima, Dormitorio San Francisco 7, Barcelona.
Hernandez, Juan Castro, Santa Cruz, Tenerife.
Herrero, Blas, Frigiliana, Province of Malaga.
Herrero Navas, Blas (*see* Blas Herrero).
Heusch, Hugo & Company, Calle Diputacion 112-118, Barcelona and Palma Mallorca.
Hielscher, Adolfo, Calle Zorrilla 31, Madrid.
Hinderer, Carlos, Madrid.
Hispano (La) Alemana, Viladomat 83, Barcelona.
Hoppe, Carlos, & Company, Alameda de Mazarredo 1, Bilbao; Calle Muelle 17, Santander.
Hoppe, Carlos y Sylvi, Alameda de Mazarredo 1, Bibao.
Industria Español de Perlas Imitación, Calle Diputacion 87, 91, 108 & 110, Barcelona.
Iturriagagoitia, Viuda é Hijo de J., Bilbao.
Joannides, Temistocles, Calle General Menacho 9, Cadiz.
Kalle & Company, Trafalgar 37, Barcelona.
Kalle Kniesling, Guillermo, Trafalgar 37, Barcelona.
Knappe, Carlos, Calle Alcalá 38, Madrid.
Kniesling (*see* Kalle Kniesling).
Koehler, Guillermo, Esparteros 1, and Plaza del Cordon 1, Madrid.
Koppel, Arturo, Carrera San Jeronimo, Madrid.
Korting, Sociedad Anon. Española, Plaza Palacio 11, Barcelona; and Valencia.
Lainez, Hijos de Evelio, Cadiz.
Langen & Company, Paseo de Gracia 73, Calle Diputacion 258, Barcelona; and Fortaleza 17, Madrid.
Larrinaga y Bilbao, Plazuela S. Nicholas 2, Bilbao.
Laschütza, Oscar, Vigo.
Lecube, Juan, Bilbao.
Lehmann & Company, Consejo de Ciento 159, Barcelona.
Lenze, Carlos, Calle Colón 13, Valencia.
Lengo, Arturo, Almeria, Garrucha, Malaga and Aguilas.
Lenher, Amande, Alicante.
Leonhardt, E., & Company, Trafalgar 23, Barcelona.
Leopold, Guillermo, Caputxas 4, and Plegamans 3, Barcelona.
Lewin, Benito, Apartado 210, Bilbao; and Chalet Urguyo, Las Arenas.
Linan, Antonio Ruiz, Lagunillas 30, Malaga.

Linhoff, Carlos (sucesores de Cross & Linhoff), Malaga.
Lluch y Cia, Paseo de Gracia 51, Barcelona.
Lluch y Vinals, Salvador, Paseo de Gracia 51, Barcelona.
Loeck, Walter, Bilbao.
Lohr, Maximilio, Tenerife.
Lopez & Company, Malaga.
Lopez Guerra, Manu l, Las Palmas, Grand Canary.
Lopez, José, Calle Diputacion 112-118, & Bruch 49, Barcelona.
Lorente, M. Garrigan (commonly called Garzon), Calle de la Regente 2, Malaga.
Malaga Dried Fruit Company, Malaga.
Manau, Mariano, Barcelona.
Marra & Company, Malaga.
Marten, Martin, Calle Adriano 38, Seville; Calle Cortes 604, Barcelona.
Martin, Juan Gonzales, Calle Cabello 2, Malaga.
Martinez (*see* Pedro Gimenez y Martinez).
Maximo, Otto, Carrera San Jeronimo, Madrid.
Medem, Otto, Calle Bailen 2, Barcelona; Calle A. Calderon 15, and Calle Atazazanas 15, Valencia; Alicante; Bilbao and Malaga.
Medina, Domingo, Las Palmas, Grand Canary.
"Mentidero," Madrid.
Meyer, Carlos, Cadiz.
Meyer y Bacharach, Calle Serrano y Grao, and Calle Colón 36, Valencia; and Malaga.
Mittelstrass, Otto, Las Palmas.
Monguio y Scharlau, Calle Aragon 219, Barcelona.
Morati, Francisco Visconti *see* Visconti Morati).
Mulder, Enrique, Vigo.
Muller, Alfred, Palma de Mollorca.
Muller de Goupille, J., Tarragona.
Muller Hermanos, Aviñó 20, and Fernando 32, Barcelona.
Muller, Hugo, Seville.
Muller, William, Seville.
Murillo, Marcelino, Bilbao.
Neufville (de), Sucesor de J., Santa Teresa 8 and 10, Barcelona.
Norregaard, Luis, Tarragona.
Oliver, Ladislau, Barcelona.
Oliver, Viriato E., Calle Ciscar 6, Valencia.
Orenstein & Koppel—Arthur Koppel—Sociedad Anonima, Rambla de Santa Maria 13, Barcelona, and all branches in Spain.
Ornstein, Leon, Calle Mariana Pineda 5, Madrid.
Paetow, Carl, Las Palmas, Grand Canary.
Palacios, Luis Asin, Calle de Preciados, Madrid.
"Provincia, La," Las Palmas, Grand Canary.
Pares, Pedro, Calle Alcala 46, Madrid.
Perlas Imitacion, Industria Español de, Calle Diputacion 81, 91, 108 and 110, Barcelona.
Perseverancia (La), Oxide Factory (*see* Bonitz Hermanos).
Pfeil, Emil, Calle Obispo Lago 37, Tuy.
Pfluger, Johan, Las Palmas, Grand Canary.
Pflugger, Karl, Las Palmas.
Polster y Buch, Calle Cuarte 134—136, Valencia.
Postigo, Manuel, Trinidad Grund 21, Malaga.
Postigo, Salvador, Trinidad Grund 21 Malaga.
Postius (*see* Algarra y Postius).
"Provincia La," Las Palmas, Grand Canary.
Rafols, Jaime, Dormitorio San Francisco 5; Vila y Vila, Barcelona; and Port Bon.
Ramirez, Antonio, Trinidad Grund 7, Malaga (Transport Agent).
Rautzenberg, Guillermo, Calle Marqués de Cubas, Madrid.
Reder, Gustav, Calle Zorrilla 23, Madrid.
Rein & Company, Malaga.
Ries, Isidor, Colón 72, Valencia.
Ries & Company, Colón 72, Valencia.
Ribot, Miguel, Plaza de la Merced, 2 segundo, Barcelona.
Rodriguez, Adolpho Hielscher, Calle Zorrila 31, Madrid.
Rojas, Claudio, Santa Cruz, Tenerife.
Romeo, Joaquin, Rambla Santa Monica 13, Barcelona.
Romero, Manuel, Calle de Nicolas 8, Madrid; and Barcelona.
Roock, Jorge, Hurtado de Amézaga 12, and Fueros 2, Bilbao.
Rose, Louis, Hotel España, Calle Mayor, Madrid.
Rosenow, Hermann, Monte Esquinza 10 Madrid.
Rüggeberg, Federico, Ausias March 14-18, Barcelona.
Ruiz Garcia, Fernando, Infantas 1, Santander.
Saenz, Manuel Domingo, Calle de San Francisco, Malaga.
Saggese, Antonio, Palma and Binisalem (Majorca).
Saggese (Felipe) y Hermanos, Palma and Binisalem (Majorca).
Saggese Hermanos de Binisalem y de Palma, Palma, Balearic Islands.
Salavert (*see* Cano Salavert).
Schaefer, Dr. E., Pasaje de la Paz 10 bis, Barcelona.
Schimmelpfeng's Information Agency, Madrid, and Ronda de la Universidad 17, Barcelona.
Schlayer, Felix (Sucesor de Alberto Ahles & Company), Alcalá 46, Madrid; Paseo de Aduana 15 and 17, Barcelona.
Segalerva, Rafael Baquera, Malaga.
Serra, Joaquin, Plaza Hurinera, Reus; and Plaza Olozaga, Tarragona.
Serra, Juan, Tarragona.
Serra, Pedro Pares, Calle Alcala 46, Madrid.
Serrano, Augustin, and Cia, Malaga.
Siderurgia y Maquinaria Extranjera, Calle Martinez Cubells 10, Valencia.
Siemens & Halske, Barquillo 28 and Orellana 4, Madrid.
Siemens Schückert Industria Electrica, Barcelona; Madrid and Valencia.
Siemens Enrique, & Company, Las Palmas
"Siglo Futuro (El)," Madrid.

Sociedad Anónima Fabrica de Lámparas de Filamento Metalico, Paeso de Santa Maria de la Cabeza, Madrid.
Sociedad Vinicola, Tarragona.
Soria & Company, Grao de Valencia.
Soujol, Carlos, Villamari 25 Barcelona.
Specht (of Deutsche Sudamerikanische Telegraphen Gesellschaft or German Cable Company), Santa Cruz de Tenerife.
Suarez, Bernardo, Las Palmas, Grand Canary.
Tannenbaum, Juan, Cármen 24, Madrid.
Tapias, José, Tarragona.
Teickner (or Teikner), Máximo, Mercado del Ensauche 5, Bilbao; Barcelona and Valencia.
Teschendorff, Steiner & Company, Travessa S. Vincente and Calle Peaña 25, Grao de Valencia.
Thomson-Houston Iberica (see Allgemeine Electricitäts Gesellschaft).
Thonet Hermanos, Madrid.
"Tradicionalista, El," Grand Canary.
Traumann, Enrique, Madrid.
"Tribuna," Madrid.
Uhthoff, Ludolfo, Calle San Pedro 16, Cadiz.
Union de Destiladores de Esencias de España Sociedad Anonima, Malaga.
Valdes, Antonio A. P., Avenida de Pries 16, Malaga.
Vinals (*see* Lluch y Vinals).
Vinicola, Sociedad, Tarragona.
Visconti Morati, Francisco, Alicante.
Vogt, Conrad, Santa Cruz, Tenerife.
Wackonnigg, Wilhelm, Bilbao.
Weinhagen, Gustave, & Company, Calle de Napoles 107, Barcelona.
Welsch, Richard, Plaza de Cataluna, 19, Barcelona.
Wertheim, Carlos, Calle Avino 9, Barcelona.
White, Luis, Benicarlo and Tarragona.
Wimmer, J., & Company (Hans, Johannes, & Max Wimmer), Puerta del Sol 6, Madrid.
Winter, Emilio, Calle General Menacho 9, Cadiz.
Wittmack, Otto, & Company, Carmen 21, Malaga.
Woermann Line, Las, Palmas.

SWEDEN.

Akerman & Dahl, Norrköping.
Allgemeine Electrictäts Gesellschaft, Karduansmakareg 9, Stockholm.
Allmänna Handels (A/B), Hamngatan 5B, Stockholm.
Almquist, Carl, Ystad.
Alpen, H., Magasinskvarte 3A, Gothenburg.
Andersson, Axel, Torneå.
Andersson, Leopold, Fjällgatan 6, Gothenburg.
Andersson, & Linberg (A/B), Stora Badhusgatan 6, Gothenburg.
Andersson, S. August, Skeppsbron 3, Malmö.
Apoteket Kronan, Korsgaten 3, Gothenburg.
Appelbom, Nils (of P. L. Engstam (A/B.), Drottningg. 81, Stockholm.
Artberg, Eskil, Birgerjarlsgatan 6, Stockholm.
Arvum (A/B), V. Hamng. 14, Gothenburg.
Bagges Import Agentur, Ö., Hamngt. 50B, Gothenburg.
Beijers, John, Skofabrik (A/B), Flemminggatan 59, and Kronobergsg. 9, Stockholm.
Berg, Victor, Malmtorgsg 5, Stockholm.
Bergman & Company, Birgerjarlsgaten 15, Stockholm.
Berne, O., & Company, S. Promenaden 57, Malmö.
Bernström, Gustaf, Korsgatan 3, Gothenburg.
Bexelius, Henrik, G., la Kungsholmsbrog. 27, and Valling 42, Stockholm.
Biehl, G. Malmö,
Blomquest, Olof, & Company, Oscarshamn.
Böhm (A/B), J. M., Skeppsbron 40, Stockholm.
Bojsen, C. V., S. Hamngatan 59, Gothenburg.
Bojsen, Sture, Föreningsgatan 52, Malmö.
Brattström, Johann, Kungsholms Hamnplan 7, Stockholm.
Burchard, Adolf, Drottningg. 4, and Strandvägen 29, Stockholm.
Christiernin, C., Vasag 15/17, Stockholm.
Dahlström, Otto, Bredgr. 2, Stockholm.
Daumichen, Max, Stockholm.
Deijenberg, Carl, Sodra Vagen 30, Gothenburg.
Dressfalls Grufvor Och Malmförädlingsverk (A/B), Rosenbad 2, Stockholm.
Edstrand Brothers, Jorgen Knockg. 2, and Skeppsbron, Malmö.
Edström, Simon, Skeppsbron 11, Malmö.
Ekner, Albin, Surbrunnsgatan 6, Gothenburg.
Engeström & Jaeppelt, Per Veijersg 3, Malmö; and Gothenburg.
Engstam, P. L. (A/B), Drottningg. 81, Stockholm.
Fallenius & Lefflers (A/B), V. Hamngatan 5, Gothenburg, and all branches in Sweden.
Forstners, C. E., Paraplyfabrik (A/B), G.; la Kungs-holmsbrog. 34, Stockholm.
Fraenckel, Moritz, & Company, Gothenburg.
Fredriksson, G., [of P. L. Engstam (A/B)], Drottningg. 81, Stockholm.
Fridafors Fabriks A/B), Fridafors.
Gleitsman, E. T., Trälleborg.
Goldstück, Hainze & Company, Drottningg. 5, Gothenburg.
Gotthardt, Herman, Jörgen Kocksg. 4, Malmö.
Grafford, J., Katarinavagen 11, Stockholm.
Gredt, Paul, Stockholm and Malmö.
Hammar, John, & Company, Wahrendorffsg. 6 (formerly of Vasagatan 6), Stockholm.
Hamren, J. S., [of P. L. Engstam (A/B)], Drottningg. 81, Stockholm.
Hansen's, M., Fabriker (A/B), Arsenalsgat. 3, Stockholm.
Hanson, Wilhelm, & Company, Vasagatan 6, Stockholm.
Hansson, Elof, Packhuspl. 2, Gothenburg; and Stockholm.
Harbeck, Doctor Ernst, Partille, Gothenburg.
Harmsen, Wilhelm, (A/B). Vasag 15-17, Stockholm.

Hartig, Hugo, Wahrendorffsg. 4, Stockholm; and Gothenburg.
Henriksson, Axel, Brunkebergstorg 15, Stockholm.
Herrström, Sigfrid, Kungsgatan 30, Malmö.
Hud & Skinnaffären, Svenska (James Meyer), Pildamsvägen 3B; Rosenlundsgaten 19, Malmö.
Humbert, Hermann, Artillerigatan 6, Stockho m.
Jaeppelt & Son, Malmö.
Jäger, Wilhelm, Lulea.
Japanska Magazinet, Birgerjarlsgatan 6, Stockholm.
Johannsen, Nikolai, Skeppsbron 18, Stockholm.
Johnson, Eric R., Kommendörsg. 17, Stockholm.
Jonsson & Krafft, V., Hamngt. 14, Gothenburg.
Jonssons's Klas., Eft., Kyrkogatan 20, Gothenburg.
Klippans Chromläder Fabriks (A/B), Klippan near Malmö.
Kronan, Apoteket, Korgsgaten 3, Gothenburg.
Kronans Droghandel, (Gustaf Bernström), Korsgatan 3, Gothenburg.
Kürzel, Fr., Frederiksborg, Malmö.
Lagerlöf's, Sam., Maskinbyra, Centralppalatset, Stockholm.
Larsson, Adolf, Orebro.
Lassen, Carl, Slüssplan 63, Stockholm; Kungsg. 4, Gothenburg.
Levin, Sigismund, Landskrona.
Limämmesfabriken Komanditbolag, Svenska, Franz Meyer & Company, Landskrona.
Linden & Lindström, Gothenburg.
Lublin & Company (A/B), St. Vattug. 9, Stockholm.
Malmö Korkfabriks (A/B), Friisg. 6, Malmö.
Malmö Yllefabriks (A/B), St. Nyg. 50, Malmö.
Melin, Peder, and Company, N. Hamng. 6, Gothenburg; and Malmö.
Meyer, Franz, & Company (*see* Svenska Limämmesfabriken Komanditbolag).
Meyer, James (*see* Svenska Hud & Skinnaffaren).
Meyerson, Joseph, Norrlandsgatan 16, Stockholm.
Moser, Eugen, Odeng, 22, Stockholm.
Nordiske Gummifabrik (A/B), Trälleborg
Pettersson, Miss L., Brunkebergstorg 15 Stockholm.
Prytz Theimport, Kungsportsplatsen 2, Gothenburg.
Rapp, David (A/B), Skeppsbron 18; Kammakareg 12, Stockholm.
Reinheimer, Phillip, Stockholm.
Ritter, A., Sodra Promenaden 57, Malmö.
Roberg, Tycho, Skeppsbron 1, Gothenburg.
Rondorf, Conrad, Norrtullsg. 55, Stockholm.
Rudeberg, A., Drottningatan 11, Stockholm.
Sahlberg, Th., & Company, Kaptensgatan 15, Stockholm.
Schaub & Company (A/B), Lindvägen, Stockholm.
Schipmann, Heinrich (A/B), Bredgr. 2 Stockholm.
Schlasberg, Henning & Company, Landskrona.
Schmitz, August, Stora Nyg. 50, and Malmborgsg. 7, Malmö.
Schuchardt & Schütte's Filial, Vasagatan 24, Stockholm.
Seiden, H., Vallingatan 37, Stockholm.
Skofabrik Stockholms (A/B), Hornsgaten 160 & Brännkyrkagatan 167, Stockholm.
Specialjärn (A/B), Kungsholmsgatan 14 (formerly of Kungsgatan 56), Stockholm; and Gothenburg.
"Standard" Industri (A/B), Gustav Adolfs Torg 15, Stockholm.
Steinmetz & Knetsch (A/B), Jakobsbergsgatan 26, Stockholm, and Sodergatan 26, Malmö.
Stockholms Skofabrik (A/B), Hornsgatan 160, and Brännkyrkagatan 167, Stockholm.
Stockholms Yllefabrik, Reymersholm, Stockholm.
Svenska Hud and Skinnaffären (James Meyer), Pildamsvägen 3B; Rosenlundsgatan 19, Malmö.
Svenska Limämmesfabriken Komanditbolag, Franz Meyer & Company, Landskrona.
Svensson, C. V., & Company (A/B), Exercisgatan 16, Malmö.
Svensson, Henry W., Helsingborg.
Sveriges Forenade Konservfabriker (A/B), Hamngatan 2, and Garda, Gothenburg.
Winkler-Rathlew, S. W., Helsingborg.
Yllefabriks, Malmö (A/B), St. Nyg, 50, Malmö.

NOTE (1).—Under the trading with the Enemy Proclamations of the 25th June, and 10th November, 1915 (which were re-published as Notifications in this Department Nos. 12221-W., and 861-W., dated respectively the 24th July and 11th December, 1915), all Proclamations relating to Trading with the Enemy apply to all persons or bodies of persons of enemy nationality, resident or carrying on business in Persia, Morocco or Portuguese East Africa and consequently it is an offence to trade with any person or body of persons of enemy nationality, resident or carrying on business in Persia, Morocco or Portuguese East Africa, even though such person or body of persons is not included by name in the above Schedule, and the omission of the name of any such person or body of persons from such Schedule is not an authority or license to trade with such person or body of persons.

NOTE (2).—Where a firm named in the Schedule has more than one branch in the same country, all branches in the country are held to be included in the Schedule even in cases where no address, or of several addresses one only is specifically mentioned.

H. F. HOWARD,
Secretary to the Government of India.

[First publication.]

GOVERNMENT OF INDIA, FINANCE DEPARTMENT.

NOTIFICATION No. 380-F., Delhi, the 1st March 1917.

INDIAN WAR LOAN.

The whole of the cash subscriptions received will be given to His Majesty's Government for the prosecution of the War.

5 per cent. War Loan 1929—1947.

5½ per cent. War Bonds 1920, 5½ per cent. War Bonds 1922.

Post Office 5-year Cash Certificates (Issue of 1917-18).

Principal and interest secured on the assets and revenues of the Government of India.

I.—War Loan 1929—1947.

ISSUE PRICE: Rs. 95 PER CENT. payable as follows:

For fully paid allotments: Rs. 95 per cent. on application.

For instalment allotments: Rs. 15 per cent. on application and the balance in four monthly instalments of Rs. 20 per cent. each on the 15th day, or if that be a Sunday, on the 16th day, of the first, second, third, and fourth months succeeding that in which the application is made.

INTEREST: Rs. 5 PER CENT. per annum payable on the 15th February and the 15th August.

DATE OF REDEMPTION.—If not previously redeemed, the War Loan 1929—1947 will be repaid at par on the 15th August 1947: but the Government of India reserve to themselves the right to redeem the Loan or any part of it at par, on or after the 15th August 1929, on giving three calendar months' notice in the *Gazette of India.*

SINKING FUND.—For the purpose of providing against depreciation in the market price of the War Loan 1929—1947, the Government of India undertake to set aside annually a sum equal to one and one-half per cent. of the amount of the War Loan 1929—1947 to form a fund to be used for the purchase of securities of that loan for cancellation, whenever the market price falls below the issue price.

II.—War Bonds 1920 and War Bonds 1922.

(FREE OF INCOME TAX).

ISSUE PRICE: Rs. 100 PER CENT. payable as follows:

For fully paid allotments: Rs. 100 per cent. on application.

For instalment allotments: Rs. 20 per cent. on application and the balance in four monthly instalments of Rs. 20 per cent. each on the 15th day, or if that day be a Sunday, on the 16th day, of the first, second, third, and fourth months succeeding that in which the application is made.

INTEREST: Rs. 5½ PER CENT. per annum payable on the 15th February and the 15th August.

DATE OF REDEMPTION: War Bonds 1920 are repayable on the 15th August 1920, War Bonds 1922 on the 15th August 1922.

III.—Post Office 5-year Cash Certificates.

(FREE OF INCOME-TAX).

FOR

Rs. 10, Rs. 20, Rs. 50, and Rs. 100.

PAYABLE 5 YEARS AFTER ISSUE.

ISSUE PRICE:

Rs. 7-12, Rs. 15-8, Rs. 38-12, and Rs. 77-8.

These certificates may also be cashed at the Post Office of issue at any time during the five-year period at the rates prescribed in Annexure D to this Notification.

Form of securities.

1. Securities in respect of War Loan 1929—1947, War Bonds 1920 and War Bonds 1922, will be issued at the option of the applicant (to be stated in his application) in the following forms—

(1) Inscribed Stock Certificate ... transferable by deed;

(2) Promissory Notes ... ... transferable by endorsement;

(3) Bearer Bonds ... ... transferable by delivery.

In the absence of any specified option, securities will, in the first instance, be issued in the form of Inscribed Stock Certificates.

Income-tax.

2. Interest on War Bonds 1920 and War Bonds 1922 will be exempt from income-tax but not from super-tax.

Interest on War Loan 1929—1947 is not exempt from income-tax or super-tax. Income-tax will be levied in accordance with the provisions of Part III of the Second Schedule of the Income-tax Act.

Conversion rights.

3. For every Rs. 100 (nominal) of War Loan 1929—1947 taken up, the subscriber may convert Rs. 150 (nominal) of the 3 per cent. of any of the 3½ per cent. Rupee Loans, or of the 4 per cent. Conversion Loan, 1916-17, of the Government of India, and receive in lieu thereof War Loan 1929—1947 at the rate of :—

Rs. 65 War Loan (nominal), for every Rs. 100 (nominal), of 3 per cent. loan converted

" 76 " " " " " " " " 3½ " " " "

" 92 " " " " " " " " 4 " " Conversion Loan converted

together with such further amount of War Loan as may be required to make up an exact multiple of Rs. 100, subject to the payment in cash of this further amount less one anna in the rupee.

4. Conversion rights may be exercised at any time after the 1st November 1917 but not later than the 15th January 1918. Conversion warrants will be negotiable and will be issued in Bearer form.

5. Securities of War Loan 1929—1947 issued by conversion will bear interest from the 15th August 1917. No interest will be paid separately in respect of the cash payments made under clause 3 above.

6. Holdings of War Loan 1929—1947, War Bonds 1920, and War Bonds 1922, do not carry any right of conversion into any future issue that may be made by the Government of India.

Applications.

7. Applications for War Loan 1929—1947, War Bonds 1920 and War Bonds 1922 (other than applications through the Post Office under the procedure described in clauses 20 to 23 of this Notification) should be in the form appended (Annexure A), and may be presented any day from Thursday, the 15th March 1917, to Friday, the 15th June 1917, to any of the following officers or persons:—

(1) The Controller of Currency, Calcutta, or any Provincial Accountant-General or Comptroller,

(2) The Secretaries and Treasurers, Banks of Bengal, Bombay and Madras, at their Head Offices, or the Agents of these Banks at any Indian Branch, and

(3) Officers in charge of Government treasuries at district head-quarters.

8. Applications must be for sums of Rs. 100 or multiples of that sum.

9. Applications for the sum of Rs. 100 only must in all cases be accompanied by full payment, namely, Rs. 95 in the case of War Loan 1929—1947, and Rs. 100 in the case of War Bonds 1920 and War Bonds 1922.

10. Applications for sums of Rs. 200 or more in War Loan 1929—1947, War Bonds 1920 or War Bonds 1922 may be either for :—

(a) Fully paid allotments, or

(b) Instalment allotments.

11. Applications for Post Office 5-year Cash Certificates will be regulated by the procedure described in clauses 32 to 40 of this Notification.

12. A commission of one-eight per cent. will be allowed to recognised bankers and brokers on allotments made in respect of cash applications bearing their stamp, but this commission will not be allowed in respect of applications received through the Post Office, including applications for Post Office 5-year Cash Certificates, or in respect of applications for conversion. *Brokerage.*

Supplementary provisions.

13. Applications for fully paid allotments must in all cases be accompanied by payment of the full amount payable. Fully paid Allotment Letters, exchangeable in due course for Securities, *viz.*, Stock Certificates, Promissory Notes, or Bearer Bonds, will be issued in respect of such allotments. Interest due from the date of payment to the 14th August 1917, will be payable by warrant at the time of the issue of Securities, which will bear interest payable half-yearly commencing from the 15th August 1917. *Fully paid allotments.*

14. Applications for instalment allotments must in all cases be accompanied by payment of the first amount of the instalment stated above to be payable in respect of such applications. In the case of default in the payment of any instalment by its proper date, any instalments previously paid will be liable to forfeiture. Allotment Certificates exchangeable in due course for Securities, *viz.*, Stock Certificates, Promissory Notes, or Bearer Bonds, will be issued in respect of such allotments. *Instalment allotments.*

In the case of instalment allotments paid in full on or before the 15th August 1917, the interest due on the instalments from the date of actual payment to the 14th August 1917 will be payable by warrant at the time of issue of Securities, which will bear interest payable half-yearly commencing from the 15th August 1917.

In the case of instalment allotments paid in full after the 15th August 1917, the interest due on the instalments from the date of actual payment to the 14th February 1918 will be payable by warrant at the time of issue of Securities, which will bear interest payable half-yearly commencing from the 15th February 1918.

15. Applications must be accompanied either— *Methods of payment.*

(1) By a receipt, for the amount payable thereon, from the Head Office, or any Indian Branch Office, of the Banks of Bengal, Bombay and Madras, or from an officer in charge of a Government Treasury at district head-quarters; or

(2) By a cheque, for the amount payable thereon, drawn in favour of the officer to whom, and on a Bank in the place at which, the application is presented; or

(3) By whole currency notes for the amount payable thereon.

Subsequent instalments may be paid into the Head Office, or any Indian Branch Office of the Bank of Bengal, Bombay, or Madras, or into any Government Treasury at district headquarters to be named by the applicant in his application.

16. Conversion warrants will be issued by the Public Debt Office, which in this connection means the Presidency Banks of Bengal, Bombay and Madras, respectively, at their Head Offices, on presentation of the Allotment Letters or of the Allotment Certificates (after these latter have been fully paid up) referred to in clauses 13 and 14 above. *Conversion procedure.*

17. Applications for conversion duly completed should be made within the dates prescribed in clause 4 to:—

(1) The Public Debt Office, as above defined, or any Indian Branch Office of a Presidency Bank; or

(2) A Government Treasury at district head-quarters, for transmission to the Public Debt Office,

and should be accompanied:—

(1) By the necessary Conversion warrants;

(2) By the securities (duly receipted) tendered for conversion; and

(3) By the cash payment, if any, referred to in clause 3.

18. The same warrant may be used partly for the conversion of securities of the 4 per cent. Conversion Loan and partly for the conversion of securities of the $3\frac{1}{2}$ per cent. or the 3 per cent Rupee Loans. Where the securities thus converted do not exhaust the full amount of conversion rights allowed by the Conversion warrant, the holder may apply to, and will then receive from, the Public Debt Office a fresh warrant for the difference.

19. On application by the holder a warrant will be sub-divided by the Public Debt Office into two or more warrants on payment of a fee of 4 annas in respect of each of the warrants issued in exchange.

POST OFFICE SECTION.

(SPECIAL PROVISIONS FOR APPLICATIONS THROUGH THE POST OFFICE.)

20. Applications for War Loan 1929—1947, War Bonds 1920, and War Bonds 1922 will also be received at any Post Office authorised to transact savings bank business from Thursday, the 15th March 1917, to Monday, the 15th October 1917, from any person whether previously a depositor in the Post Office savings bank or not, subject to the conditions stated in the following clauses.

Form of Application.

21. Applications must be made in the special form prescribed in Annexure B.

Maximum and minimum amounts.

22. Applications through the Post Office must be for sums of Rs. 25 or any multiple thereof. The same person may not apply for or hold through the Post Office more than Rs. 22,500 in all under this Notification, of which not more than Rs. 7,500 may be in War Loan 1929—1947 ; not more than Rs. 7,500 may be in War Bonds 1920 and War Bonds 1922 singly or together ; and not more than Rs. 7,500 may be in Post Office 5-year Cash Certificates—see clause 37.

NOTES (1).—Applications through the Post Office under this Notification will be permitted irrespective of any holdings of other securities previously obtained through the Post Office.

(2) Amounts of War Loan 1929—1947 obtained by conversion will not be taken into account in applying the above limits.

Amounts payable.

23. Amounts applied for must be paid in full with the application and are not payable in instalments. But the same person may present more than one application, provided his aggregate applications do not exceed the limits prescribed in clause 22.

Method of payment.

24. The payments due as in the preceding clause may be made in either of the following ways or partly in each :—

(a) By transfer from any balance in cash standing at the credit of the applicant's savings banks account if he has one;

(b) By a payment in coin or currency notes, or by a crossed cheque drawn on a recognized Bank in favour of the Head Postmaster of the place at which such Bank is established.

Securities.

25. Securities in respect of applications made through the Post Office will be issued either in the form of Promissory Notes or Stock Certificates. Securities thus issued may be left in the custody of the Accountant-General, Posts and Telegraphs.

Income-tax.

26. Interest payable on War Bonds 1920 and War Bonds 1922 is exempt from income-tax. Securities of the War Loan 1929—1947 are specially exempted from income-tax if deposited with the Accountant-General, Posts and Telegraphs, and for so long as they are so deposited.

Interest.

27. Interest due from the date of payment of the amount applied for to the next regular date of half-yearly payment of interest (15th August 1917 or 15th February 1918 as the case may be) will be paid in cash at the time of issue of the Securities. Future interest will begin to accrue

from the 15th August 1917 when payment of the amount applied for is made on or before the 15th August 1917, and

from the 15th February 1918 when payment of the amount applied for is made after the 15th August 1917.

Conversion.

28. An applicant for War Loan 1929—1947 through the Post Office will receive a negotiable Conversion warrant (together with forms of application for conversion) enabling him to exercise the rights specified in clause 3 above either in the manner stated in clause 17, or through the agency of the Post Office as in clause 29.

29. Conversion of securities of the 3 per cent. of any of the 3½ per cent. Rupee Loans or of the 4 per cent. Conversion Loan, 1916-17, will, subject to the cash payment, if any, referred to in clause 3, be effected by the Post Office in all cases in which the securities tendered for conversion are already in deposit with, or were originally purchased by the convertor through, the Accountant-General, Posts and Telegraphs, on presentation at any Post Office savings bank office, after the 1st November 1917 and before the 15th January 1918,

(a) Of the necessary Conversion warrants (whether obtained through the Post Office or not) and the form of application for conversion duly filled up ; and

(b) Of the securities (if any) endorsed to the Accountant-General, Posts and Telegraphs.

30. If the securities thus converted do not exhaust the full amount of conversion rights covered by the Conversion warrant, the holder will receive from the Post Office a fresh warrant for the difference, unless the unutilized amount is less than Rs. 500, in which case the warrant for the difference will be issued only on special application being made.

31. A Conversion warrant issued through the Post Office may be sub-divided on application by the holder to the Public Debt Office, in the manner stated in clause 19.

Post Office 5-year Cash Certificates.

CERTIFICATES FOR Rs. 10, Rs. 20, Rs. 50 AND Rs. 100 PAYABLE FIVE YEARS AFTER ISSUE.

32. Post Office 5-year Cash Certificates may be obtained at any time on and after the *1st April 1917* at all Post Offices at which savings bank business is transacted.

33. These Certificates will be in the form shown in Annexure C attached, and will be in four denominations :—

Rs. 10	obtainable on payment of	Rs. 7-12.
Rs. 20	,,	,,	Rs. 15-8.
Rs. 50	,,	,,	Rs. 38-12.
Rs. 100	,,	,,	Rs. 77-8.

34. The full amount shown in the Certificate will be payable five years after the date of issue. But at any time within the five years period the holder will be entitled to payment in cash at the rates prescribed in the table attached as Annexure D.

35. Such payment will ordinarily be made at the Post Office of issue and on presentation of the Certificate. But on application to the Postmaster of the office of issue and on cause being shown payment at any other Post Office conducting savings bank business may be permitted.

36. No income-tax will be levied on these Certificates.

37. The maximum holding of these Certificates by any single individual shall not exceed Rs. 7,500 irrespective of any holdings of securities obtained by him through the Post Office of 3 per cent., 3½ per cent., or 4 per cent. Rupee Loans, or of War Loan 1929—1947 or War Bonds 1920 or War Bonds 1922.

38. These Certificates may not be transferred except by permission of the Postmaster-General of the Circle in which the Post Office of issue is situated.

39. These Certificates will be kept, if so desired, in the custody of the Accountant-General, Posts and Telegraphs.

40. Forms of application for these Certificates may be obtained from any Post Office.

By order of the Governor-General in Council,

J. B. BRUNYATE,

Secretary to the Government of India.

ANNEXURE A.

No.——.

5 per cent. War Loan, 1929—1947.

APPLICATION FOR "FULLY-PAID ALLOTMENT".

1. In terms of the Notification of the Government of India, No. 380-F., dated the 1st March 1917, I/we hereby apply for a *Fully-paid Allotment* of Rupees (a) ________ of the above-mentioned issue.

(a) *Figures and words should be written here.*

2. I enclose a receipt / a cheque / currency notes for rupees ________ being the amount of the required payment at the rate of Rs. 95 for every Rs. 100 of the loan applied for.

3. I/we request that any allotment made in respect of this application may be :—

1. Inscribed as Stock :
2. Issued in Promissory Notes of the denominations stated below :
3. Issued in Bonds to Bearer of the denominations stated below :

NOTE.—*Securities will be issued in the form of Inscribed Stock Certificate unless another form of security is specified in the application.*

________ Promissory Notes / Bonds to Bearer of Rs. ________ each.

________ Promissory Notes / Bonds to Bearer of Rs. ________ each.

________ Promissory Notes / Bonds to Bearer of Rs. ________ each.

Signature ________

Allotment Letter to be sent to ________

Address ________

Date ________ *1917.*

ANNEXURE A.

No.———

5 per cent. War Loan, 1929—1947.

APPLICATION FOR "INSTALMENT ALLOTMENT."

1. In terms of the Notification of the Government of India, No. 380-F., dated the 1st March 1917, I/we hereby apply for an *Instalment allotment* of Rupees (a)——— of the above-mentioned issue.

(a) *Figures and words should be written here.*

2. I enclose a receipt / a cheque / currency notes for Rs. ——— being the amount of the first instalment at the rate of Rs. 15 for every Rs. 100 of the loan applied for.

3. I/We hereby engage to pay (b) at the Bank of / at the Branch of the Bank of ——— at / into the Public Treasury at ——— to the account of Government the instalments as they shall become due on any allotment that may be made in respect of this application, as provided by the above notification, that is to say—

(b) *Here enter the name of the Presidency Bank or Branch of Presidency Bank or Treasury at which the instalments will be paid and score out unnecessary words.*

Rs.——— being 20 per cent. of the amount applied for due on the 15th day of ——— 1917 (c)

Rs.——— being 20 per cent. of the amount applied for due on the 15th day of ——— 1917 (c).

Rs.——— being 20 per cent. of the amount applied for due on the 15th day of ——— 1917 (c).

Rs.——— being 20 per cent. of the amount applied for due on the 15th day of ——— 1917 (c).

(c) *Here fill in the first, second, third and fourth months following that in which this application is made.*

4. I/We request that any allotment made in respect of this application may be—

1. Inscribed as Stock :
2. Issued in Promissory Notes of the denominations stated below :
3. Issued in Bonds to Bearer of the denominations stated below :

NOTE.—*Securities will be issued in the form of Inscribed Stock certificate unless another form of security is specified in the application.*

Promissory Notes / Bonds to Bearer of Rs.——— each.

Promissory Notes / Bonds to Bearer of Rs.——— each.

Promissory Notes / Bonds to Bearer of Rs.——— each.

Signature———

Allotment Certificate to be sent to ———

Address ———

Date ——— *1917.*

ANNEXURE A.

No. ______

5½ per cent. War Bonds 1920. | 5½ per cent. War Bonds 1922.

APPLICATION FOR "FULLY-PAID ALLOTMENT."

---

1. In terms of the Notification of the Government of India, No. 380-F., dated the 1st March 1917, I/we hereby apply for a *Fully-paid Allotment* of Rupees (a) ______ of (b) War Bonds 1920. / War Bonds 1922.

(a) Figures and words should be written here.

(b) Strike out top or bottom line.

2. I/We enclose a receip / a cheque / currency notes for Rs. ______ being the amount of the required payment at the rate of Rs. 100 for every Rs. 100 in Bonds of the issue applied for.

3. I/We request that any allotment made in respect of this application may be—

1. Inscribed as Stock:
2. Issued in Promissory Notes of the denomination stated below:
3. Issued in Bonds to Bearer of the denominations stated below:

NOTE.—*Securities will be issued in the form of Inscribed Stock certificate unless another form of security is specified in the application.*

______ Promissory Note / Bonds to Bearer of Rs. ______ each.

______ Promissory Notes / Bonds to Bearer of Rs. ______ each.

______ Promissory Notes / Bonds to Bearer of Rs. ______ each.

Signature ______

Allotment Letter to be sent to ______

Address ______

Date ______ 1917.

Note—This form must be used for application of *ONE ONLY* of the issues of War Bonds. Application for allotments of the two issues must be made on *separate forms*.

ANNEXURE A.

No.________.

5½ per cent. War Bonds 1920. | 5½ per cent. War Bonds 1922.

APPLICATION FOR "INSTALMENT ALLOTMENT."

1. In terms of the Notification of the Government of India, No. 380-F., dated the 1st March 1917, I/we hereby apply for an *Instalment Allotment* of Rupees (*a*)______________________________ of

(*b*) War Bonds 1920.
War Bonds 1922.

2. I/We enclose a receipt / a cheque / currency notes for Rs.____________ being the amount of the first instalment at the rate of Rs. 20 for every Rs. 100 of Bonds in the issue applied for.

3. I/We hereby engage to pay (*c*) at the Bank of / at the Branch of the Bank of / into the Public Treasury at ________ to the account of Government the instalments as they shall become due on any allotment that may be made in respect of this application, as provided by the above Notification, that is to say—

Rs.______ being 20 per cent. of the amount applied for due on the 15th day of ________ 1917. (*d*)

Rs.______ being 20 per cent. of the amount applied for due on the 15th day of ________ 1917. (*d*)

Rs.______ being 20 per cent. of the amount applied for due on the 15th day of ________ 1917. (*d*)

Rs.______ being 20 per cent. of the amount applied for due on the 15th day of ________ 1917. (*d*)

4. I/We request that any allotment made in respect of this application may be—

1. Inscribed as Stock :
2. Issued in Promissory Notes of the denominations stated below :
3. Issued in Bonds to Bearer of the denominations stated below :

Promissory Notes / Bonds to Bearer of Rs.__________ each.

Promissory Notes / Bonds to Bearer of Rs.__________ each.

Promissory Notes / Bonds to Bearer of Rs.__________ each.

*Signature*______________________________.

Allotment Certificate to be sent to______________________________

Address______________________________.

*Date*______________________ 1917.

(*a*) *Figures and words should be written here.*

(*b*) *Strike out top or bottom line.*

(*c*) *Here enter the Presidency Bank or Branch of Presidency Bank or Treasury at which the instalments will be paid and score out unnecessary words.*

(*d*) *Here fill in the first, second, third, and fourth months following that in which the application is made.*

NOTE.—*Securities will be issued in the form of Inscribed Stock certificate unless another form of security is specified.*

Note.—This form must be used for application of *ONE ONLY* of the issues of War Bonds. Applications for allotment of the two issues must be made on *separate forms.*

ANNEXURE B.

Form of application through the Post Office for 5 per cent. War Loan 1929—1947.

(To be presented at any Post Office which does savings bank business not later than the 15th October 1917. This form may be detached and used if required.)

In terms of the Government of India Notification No. 380-F., dated the 1st March 1917,

(a) Please write legibly

(b) Figures and words should be written here.

I (a) ____ hereby apply for an allotment of Rupees (b) ____________________ of the above-mentioned issue.

(c) Amounts paid in cash or by cheque and amounts, if any, paid by withdrawal from the savings bank balance should be shown separately in the space provided. The unnecessary clause, if any, should be scored out.

In payment (c) of the amount applied for by me

(1) I tender herewith { in cash Rs. __________.
by cheque Rs. __________. }

(2) I authorize withdrawal of Rs. __________. from the amount at my credit at the Post Office Savings Bank, and enclose the Pass Book herewith.

____

TOTAL Rs.

____

(d) Please fill up either A or B and score out the other.

(A) (d) I request that any allotment made in respect of this application may be held by the Accountant-General, Posts and Telegraphs, on my behalf, and the interest thereon credited to—

Clause (i) to be scored through if the applicant has no account already open.

(i) my existing Savings Bank Account No. ______ open at the ____________ Post Office.

(ii) a Savings Bank account to be opened for the purpose at the ____________ Post Office.

(B) I request that any allotment made in respect of this application may be :—

(i) Inscribed as Stock.

(ii) Issued in Promissory Notes of the following denominations enfaced for payment of interest at the ____________ Treasury.

______ Promissory Notes of Rs. ______ each.

______ Promissory Notes of Rs. ______ each.

I request that a warrant authorizing the conversion of securities of the 3 per cent. or of any of the $3\frac{1}{2}$ per cent. Rupee Loans or of the 4 per cent. Conversion Loan, 1916-17, of the Government of India under the terms specified in clause 3 of the notification quoted above may also be delivered to me.

Signature ____________________

Address ____________________

Date ____________________ 1917.

Date of presentation at the Post Office.

__________ Head Office Stamp. Register No. ______

(To be noted by the receiving Post Master.) *(To be noted by the Head Post Master).*

ANNEXURE B.

Form of application through the Post Office for 5½ per cent. War Bonds 1920 : 5½ per cent. War Bonds 1922.

(*To be presented at any Post Office which does savings bank business not later than the 15th October 1917. This form may be detached and used if required.*)

In terms of the Government of India Notification No. 380-F., dated the 1st March 1917, I (*a*) ________________________ hereby apply for an allotment of Rupees (*b*) ________________________ ________________________ in (*c*) War Bonds 1920. / War Bonds 1922.

In payment (*d*) of the amount applied for by me

(1) I tender herewith { in cash Rs. __________ / by cheque Rs. __________

(2) I authorize withdrawal of Rs. __________ from the amount at my credit at the Post Office Savings Bank, and enclose the Pass Book herewith.

____

Total Rs. __________

(a) Please write legibly.

(b) Figures and words should be written here.

(c) Strike out top or bottom line.

(d) Amounts paid in cash or by cheque and amounts, if any, paid by withdrawal from the savings bank balance should be shown separately in the spaces provided. The unnecessary clause, if any, should be scored out.

(A) (*e*) I request that any allotment made in respect of this application may be held by the Accountant-General, Posts and Telegraphs, on my behalf, and the interest thereon credited to—

(*i*) my existing Savings Bank Account No. ________ open at the ______________ Post Office.

(*ii*) a Savings Bank Account to be opened for the purpose at the ______________ Post Office.

(e) Please fill up either A or B and score out the other.

Clause (i) to be scored through if the applicant has no account already open.

(B) I request that any allotment made in respect of this application may be—

(*i*) Inscribed as Stock.

(*ii*) Issued in Promissory Notes of the following denominations enfaced for payment of interest at the ____________ Treasury.

______ Promissory Notes of Rs. ________ each.

______ " " of Rs. ________ each.

Signature ____________________

Date ____________________ 1917. Address ____________________.

Date of presentation at the Post Office.

____

Head Office Stamp.

Register No. ________.

(*To be noted by the receiving Post Master.*)

(*To be noted by the Head Post Master.*)

N.B.—This form must be used for application of *ONE ONLY* of the issues of War Bonds. Applications for allotments for the two issues must be made on *separate forms*.

ANNEXURE C.

Post Office 5-year Cash Certificate.

(Not transferable except with the permission of the Postmaster-General.)

No.______.

Amount due on maturity Rs. ______

This is to certify that ______________________________

is registered at the __________ Post Office as the holder of a Post Office 5-year Cash Certificate, issued in accordance with the terms of Notification No. 380-F., dated the 1st March 1917 The Government of India undertake to pay to him, on presentation of this Certificate at the aforesaid Post Office on or after the ______________, Rs.____, or at any earlier date the sum not exceeding Rs. ____, specified on the reverse of this Certificate as due on such date.

Post Office______________.

Date of Issue______________.

____

(Head Postmaster).

ANNEXURE D.

Table referred in clause 34 showing amounts due on Post Office 5-year Cash Certificates according to the dates on which payment is claimed.

If payment is claimed :—	Amount due on certificate for			
	Rs. 10	Rs. 20	Rs. 50	Rs. 100
	Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
Within one year from date of issue :—Amount originally paid, *viz.* ...	7 12 0	15 8 0	38 12 0	77 8 0
After 1 complete year from date of issue ...	8 1 0	16 2 0	40 5 0	80 10 0
" 15 complete months ...	8 2 6	16 5 0	40 12 6	81 9 0
" 18 " " ...	8 4 0	16 8 0	41 4 0	82 8 0
" 21 " " ...	8 5 6	16 11 0	41 11 6	83 7 0
" 2 complete years ...	8 7 0	16 14 0	42 3 0	84 6 0
" 27 complete months ...	8 8 9	17 1 6	42 11 9	85 7 6
" 30 " " ...	8 10 6	17 5 0	43 4 6	86 9 0
" 33 " " ...	8 12 3	17 8 6	43 13 3	87 10 6
" 3 complete years ...	8 14 0	17 12 0	44 6 0	88 12 0
" 39 complete months ...	9 0 0	18 0 0	45 0 0	90 0 0
" 42 " " ...	9 2 0	18 4 0	45 10 0	91 4 0
" 45 " " ...	9 4 0	18 8 0	46 4 0	92 8 0
" 4 complete years ...	9 6 0	18 12 0	46 14 0	93 12 0
" 51 complete months ...	9 8 6	19 1 0	47 10 6	95 5 0
" 54 " " ...	9 11 0	19 6 0	48 7 0	96 14 0
" 57 " " ...	9 13 6	19 11 0	49 3 6	98 7 0
" 5 complete years ...	10 0 0	20 0 0	50 0 0	100 0 0

FROM THE "GAZETTE OF INDIA," DELHI, SATURDAY, MARCH 3, 1917.

HOME DEPARTMENT.

NOTIFICATIONS.

JUDICIAL.

Delhi, the 22nd February 1917.

No. 885-*C*.—In exercise of the powers conferred by section 5, clause (*b*), of the Whipping Act, 1909 (IV of 1909), and in supersession of the revised Home Department notification No. 256-C., dated the 4th December 1916, on the subject, the Governor-General in Council is pleased to specify the offences under the laws mentioned in the schedule hereto annexed, being offences punishable under the said laws with imprisonment, as offences for the abetment or commission of, on attempt to commit which, juvenile offenders may be punished with whipping in accordance with the provisions of the said section.

SCHEDULE.

GENERAL ACTS.

1. The Police Act, 1861 (V of 1861), section 34.
2. The Public Gambling Act, 1867 (III of 1867), sections 4, 13, and 15.
3. The Cattle Trespass Act, 1871 (I of 1871), section 24.
4. The Northern India Canal and Drainage Act, 1873 (VIII of 1873), section 70, clauses (1) and (2).
5. Opium Act, 1878 (I of 1878), section 9.
6. The Indian Forest Act, 1878 (VII of 1878), sections 25, 32 and 62, and rules made under section 41, for the infringement of which imprisonment is prescribed as a penalty.
7. The Indian Arms Act, 1878 (XI of 1878), sections 19, 20, 22 and 23.
8. The Indian Salt Act, 1882 (XII of 1882), sections 9 and 10.
9. The Indian Telegraph Act, 1885 (XIII of 1885), sections 24 and 25.
10. The Indian Railways Act, 1890 (IX of 1890), sections 126, 127, 128 and 129.
11. The Prevention of Cruelty to Animals Act, 1890 (XI of 1890), sections 3, 4 and 5.
12. The Prisons Act, 1894 (IX of 1894), section 42.
13. The Excise Act, 1896 (XII of 1896), sections 45, 46, 48, 49 and 51.
14. The Indian Fisheries Act, 1897 (IV of 1897), sections 4 and 5.
15. The Reformatory Schools Act, 1897 (VIII of 1897), sections 27 and 28.
16. The Indian Post Office Act, 1898 (VI of 1898), sections 61, 62 and 68.
17. The Ancient Monuments Preservation Act, 1904 (VII of 1904), section 16.
18. The Indian Electricity Act, 1910 (IX of 1910), section 40.
19. The Criminal Tribes Act, 1911 (III of 1911), section 22 (*i*).
20. The Cantonment Code, 1912, section 67 (*i*).

LOCAL ACTS.

Punjab.

1. The Punjab Land Preservation (Chos) Act, 1900 (II of 1900), section 19.
2. The Punjab Excise Act, 1914 (Punjab Act I of 1914), section 61, sub-section (1), clauses (*a*) and (*c*), and sub-section (2), clauses (*a*), (*b*) and (*c*).

MEDICAL.

The 24th February 1917.

No. 922-*C*.—In pursuance of section 3 of the Indian Medical Degrees Act, 1916 (VII of 1916), the Governor-General in Council is pleased to authorize the Director-General of the Indian Medical Service to grant diplomas to those military medical pupils of the Assistant Surgeon class of the Indian Subordinate Medical Department who pass the qualifying tests prescribed by the said Director-General of the Indian Medical Service in medicine, surgery and midwifery in the years 1917 and 1918.

POLITICAL.

The 28th February 1917.

ORDER BY THE GOVERNMENT OF INDIA, HOME DEPARTMENT.

No. 548.—Whereas the Governor-General in Council, for reasons of State within the preamble to Bengal Regulation III of 1818, judges it necessary to attach the estate or

lands lying within British India of Sardar Arjan Singh, Ahluwalia, formerly a resident of Kapurthala in the Kapurthala State, and being the son of the late Sardar Gulab Singh.

Now therefore under section 9 of the aforesaid Regulation the Governor-General in Council is pleased to declare that the estates or lands described in the schedule hereto annexed have been so attached and to direct that the same shall be held and managed as provided by section 10 of the said Regulation.

Schedule of Immoveable property in the United Provinces held, as to one-fourth share, by Sardar Arjan Singh, Ahluwalia, of Kapurthala State.

Name of village.	Land revenue and cesses.	Estimated rental.	Situation.	REMARKS.
	Rs.	Rs.		
Grant Dadpur	2,780	23,383	Kheri District.	
" Ban Bodhaily ...	277	4,907 } Rs. 56 cesses.		
Ban Bodhaily	125	1,413 }		
Korid	375	2,402		
Grant Thorburnpur...	150	2,055		
" Dalpur	181	11,756		
" Sowabojhi	181	4,609		
" Londoupu	300	16,302 } Rs. 59 cesses.		
" Seetalpur	240	9,223 }		
Turka Seetalpur	34	1,049		
Grant No. 13	55	1,960		
" Sahelganj	1,112	4,974		
" Fareedpur	250	1,298		
Total	6,060	85,331 Rs. 115 cesses.		
A plot of building land valued at Rs. 6,100	...	50	Lucknow City, Lucknow District.	
GRAND TOTAL	...	85,381		

Schedule of Immoveable property in the Punjab, held, as to one-fourth share, by Sardar Arjan Singh, Ahluwalia.

Serial No.	Nature of buildings and land.	Estimated rental.	Estimated value.	Situation.	REMARKS.
		Rs.	Rs.		
1	Shops and dwelling houses.	2,040	45,000	Lahore City, Lahore District.	
2	Mortgagee's rights in area of 341 kanals, 19 marlas.	Not ascertained ...	Not ascertained ...	Bhikki Nangal, tahsil, and district of Jullundur.	
3	Bungalow ...	Ditto ...	Ditto ...	Jullundur Civil Lines, tahsil and district of Jullundur.	Used at present as the Court of the Settlement Officer.
4	Factory known as "Bhagat Mills."	Ditto ...	Ditto ...	Jullundur City, tahsil and district of Jullundur.	
5	Tea garden and lands of area, 1,950 kanals, 6 marlas.	Ditto ...	Rs. 21,000	Maniara and Thandol villages, Pálampur Tahsil, Kángra District.	
6	Plot of land of area 73 kanals, 10 marlas.	Ditto ...	Not ascertained ...	Tika Gadiára village, Pálampur Tahsil, Kángra District.	

J. H. DUBOULAY,

Secretary to the Government of India.

DEPARTMENT OF COMMERCE AND INDUSTRY.

NOTIFICATIONS.

Delhi, the 26th February 1917.

No. 864-*C. W. D.*—A Proclamation issued in London on 23rd February 1917 prohibits, with effect from that date, the importation into the United Kingdom except under license of the following goods :—

Aerated, mineral and table waters.

Agricultural machinery.

Antimony ware.

Apparel not water-proofed (except boots and shoes).

Art works.

Baskets and basket-ware of bamboo.

Books, printed, and other printed matter including printed posters and daily, weekly and other periodicals, publications, imported otherwise than in single copies through the post.

Boots and shoes of leather and materials used for the manufacture thereof not already prohibited.

Brandy.
Clocks and parts thereof.
Cloisonne wares.
Cocoa preparations.
Cocoa, raw.
Coffee.
Cotton hosiery.
Cotton lace and articles thereof.
Curios.
Diatomaceous and infusorial earth.
Embroidery and needlework.
Fancy goods known as Paris goods.
Feathers, ornamental and down.
Fire extinguishers.
Flowers artificial, flowers fresh.
Fruit, raw, of all descriptions (except lemons and bitter oranges) and almonds andnuts used as fruit.
Glass manufacture not already prohibited.
Gloves.
Hats and bonnets.
Hides, wet and dry.
Incandescent gas mantles.
Jute, raw.
Leather, dressed and undressed.
Linen yarns and manufactures.
Lobsters, canned.
Mats and matting.
Mops.
Painters' colours and pigments.
Perfumery.
Photographic apparatus.
Pictures, prints and engravings, photographs and maps.
Plated and gilt wares.
Quebracho, hemlock, oak and mangrove extracts.
Rum.
Salmon canned.
Silk manufactures not including silk yarns.
Skins and furs manufactured.
Soya beans.
Stereoscopes.
Straw envelopes for bottles.
Straw plaiting.
Sugar, articles and preparations containing, used for food (except condensed milk).
Sea.
Tomatoes.
Typewriters.
Wine.
Wood and timber of all kinds hewn sawn or split, planed or dressed.

The 27th February 1917.

No. 888-*C. W. D.*—In exercise of the powers conferred by section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), the Governor-General in Council is pleased to direct that the following alterations and additions shall be made in the Schedule appended to this Department's notification No. 7133-W.-II, dated 12th August 1916, as subsequently amended, *viz* :—

(*a*) Item 32—*Delete* the words "raw and ",

(*b*) Item 63—*Before* the words "all foreign" *insert* the words "United Kingdom and" ; and

(c) *Insert* the following new entry after existing item 12 (a), *viz.* :—

Articles.	Destinations.	Exceptions and exemptions
12 (b) Jute (raw)	All destinations.	

The 3rd March 1917.

No. 951-*C.W.D.*—The following is published for general information :—

The Official "Bulletin of Laws" of Petrograd for the 28th October-10th November 1916 published an Imperial Decree empowering the Council of Ministers, on conjoint representations of the Ministers of Commerce and Finance, and, so far as regards Finland, of the Governor-General of Finland and the Imperial Finnish Senate, to prohibit, under the following regulations, the import into the Russian Empire, including the Grand Duchy of Finland, of articles of luxury, and to confirm lists of such articles :—

1. The said lists are to be issued separately for the Empire and for Finland ;
2. The prohibition is not to apply to goods imported on account of Government institutions or for duly-certified necessities of the national defence ;
3. The Minister of Commerce, in concurrence with the Minister of Finance, may authorise, in separate special cases on separate applications, each time, exceptions from the said prohibitions, so far as the Empire is concerned. Exceptions with regard to the import into Finland may be authorised by the Imperial Finnish Senate, acting in concurrence with the Governor-General of Finland, provided there be no objection on the part of the Ministers of Commerce and Finance.

By a further Decree which was promulgated on the 24th December 1916 the import of the articles designated in the following sections of the Russian General Tariff, with certain modifications, has been prohibited from the 1st-14th February 1917 :—

I.—FOODSTUFFS.

No. in Customs Tariff.	
5 (5) ...	... Artichokes, asparagus, cauliflowers and Brussels sprouts, green peas, haricots and green beans, lettuce and spinach— imported fresh or in a dried state ; fresh melons and fresh water-melons.
ex 6 ...	... Fruits and berries, fresh, salted, steeped, etc., *except* fresh lemons and oranges ; rinds of lemons, and bitter oranges, dried or in brine.
7	... Fruits and berries, dried.
ex 10 ...	... Orange-nuts (unripe bitter oranges dried), carob-beans.
ex 11 ...	... Nuts, *except* coconuts, earthnuts, and almonds.
12 ...	... Mustard, dried, ground, not prepared.
13 ...	... Pasties ; various condiments such as :—prepared mustard, soy, pickles capers, green and black olives, vegetables and fruits in vinegar, in oil, or otherwise prepared ; preparations and extracts of meat and of peptone, and food preparations (conserves), of all kinds not specially mentioned in the Russian Customs Tariff.
14 ...	... Edible fungi (truffles, mushrooms, etc.)
21 (2)	... Tobacco cut for smoking, ground tobacco for snuff ; tobacco of all kinds in rolls, coils or carrots.
21 (3)	... Cigars ; cut tobacco wrapped in tobacco leaves ; cigarettes.
ex 24 (1)	... Sweets, jams, fruit pastes, jellies, fruit powders and pastilles, with sugar ; fruit in liqueur, rum, cognac or chocolate except ground cocoa with or without sugar.

No. in Customs Tariff.	
24 (2)	... Fruits and berries boiled to a thick consistency without sugar; *rahatlokoum halra* and *tchourtchela*; fruits and berries in their juice, fruit and berry juices and syrups of all kinds.
ex 24 (3)	... Gingerbread and pastry.
26	... Hops and extracts thereof.
27	... Spirits, even if denatured; liqueurs, spirituous infusions, ethers used in medicines, fruit essences containing spirit, also spirits for heating, mixed with soap and in a solid form.
28	... Wines (grape wines, berry and fruit wines, medicinal wines).
29	... Mead, porter and beer, of all kinds.
31	... Vinegar of all kinds except toilet vinegar.
32	... Mineral waters, natural or artificial (except certain medicinal mineral waters specified in the note to No. 32).
33 (Note 2)	.. Refined table salt imported in small receptacles which become the property of the consumer.
35 ...	... Cheese.
37 (1) *a* ...	... Fresh turbot, sole and trout.
37 (2) ...	... Fish, pickled (marinated), fish (including sardines) preserved in oil, stuffed fish of all kinds; caviar.
38 ...	... Oysters, lobsters, periwinkles, cuttlefish, etc., fresh, salted, dried or pickled (marinated).

II.—ANIMAL PRODUCTS AND WARES THEREOF.

46 (1) ...	... Human hair (prepared).
47 ...	... Down and feathers of all kinds, except those specially mentioned in the Russian Customs Tariff.
ex 55 (2)	... Lacquered skins, small or large, and parings of lacquered skins.
55 (4) *ex*	... Note.
56 (1) ...	... Furskins: Skins of the sea otter, dark brown fox, chinchilla sable marten, American marten, blue Arctic fox and seal pulled.
56 (5) *a* (and Note)	.... Furskins of all kinds, not specially mentioned in the Tariff, dressed or dyed, including tails of musk-rats and squirrels in any condition.
ex 57 (2)	... Ladies' boots and shoes made of silk fabric, in a finished or partly finished condition.
57 (3) and Note	... Leather gloves of all kinds, including those cut out but not sewn; small articles of leather, weighing ½ funt or less each, such as ladies' bags, purses, portfolios, and cigar cases; manufactures of chamoyed leather, of glacé leather, of moroccoed leather, or of parchment (not including boots and shoes or surgical apparatus).
57 (5) ...	... Valises, trunks and travelling bags, and sporting requisites made of leather, of coarse tissues of jute and hemp; note books and portfolios, etc., of leather weighing more than ½ funt each; leather prepared for bookbinding; all manufactures of leather not specially mentioned in the Russian Customs Tariff, even with parts of metal or of other material, providing they do not fall within the connotation of costly fancy articles.

III.—WOODEN WARES AND BASKET WORK, ETC.

Wooden manufactures, *viz.*—

61 (3) and Notes thereto.	Carved wares of wood [except those specified under 61 (4) below]; turner's and cabinet maker's wares with artistic painting, or gilt, silvered or bronzed or with painted, gilt, silvered or bronzed ornaments; also manufactures of this description, of felt, tow, papier-mâché, cartonpierre, and other non-metallic compositions, and wooden wares stamped, pressed or ornamented by branding or pictorial painting, and wares covered with alabaster applied in relief on wood—when such wares have the appearance of carved woodwork or cabinet makers' work; frames attached to mirrors or pictures.

No. in Customs Tariff.	
61 (4) ...	... Turners,' cabinet makers' or carvers' wares with ornaments of copper, copper alloy or other materials, with incrustations or inlaid work of wood (except parqueting), copper, steel, mother-of-pearl, ivory, tortoise shell, etc.
61 (5) and Notes	... Wooden manufactures, caned, upholstered, or with a covering of leather or of any textile fabric.
62 (6) ...	... Cut flowers and leaves, dried, even if dyed: flowers, leaves and other parts of plants, in the form of bouquets or wreaths.
ex 64 (2) and (3)	... Basket-makers' and plated wares made from vegetable materials, *viz.*, baskets of all kinds, except those specified in No. 64 (1); all kinds of plaited wares made from split osiers, vegetable fibre, straw, palm leaf, shavings, not specially mentioned in the Russian Customs Tariff; objects for decorating gardens or rooms, and component parts of other articles, *e.g.*, various kinds of furniture, frames, vases, flower-baskets, summerhouses, carriage bodies, painted or not—all the above, even if combined with common materials. Strips plaited from straw, shavings or stalks, even though mixed with hair, cotton, flax, or hemp [Tariffs No. 64 (3) (*b*)] are not to be prohibited.

IV.—STONES, ETC., CERAMIC WARE, AND GLASS.

67 ...	... Precious and semi-precious stones, natural or artificial, unwrought or cut into facets; fine or imitation pearls, loose or threaded; garnets; real or artificial coral, not worked, also pierced, threaded, in bundles, or carved.
70 (1) ...	... Stones of all kinds (except precious and semi-precious stones), including gypsum and alabaster—sculptured, chiselled, and turned, whether polished or not.
73 (4) ...	... Glazed earthenware tiles for wall-facing, made of paste of any colour plain or ornamented in relief.
74 (3) ...	... Terracotta ornaments, caryatides, medallions, busts, statues, and other similar articles for the decoration of buildings or rooms, even though coloured in varnish or gilt.
74 (4)*b* ...	... Crockery and pottery wares of common clay (not specially mentioned in the Russian Customs Tariff), glazed or not, having ornaments, pictorial paintings, or carvings.
75 (2) ...	... Earthenware (faience) with patterns, edges, or borders of one colour, and goods coloured otherwise than in the paste.
75 (3) ...	... Earthenware (faience) painted pictorially, gilt, or with patterns of different colours.
76 (2) ...	... Porcelain plates and dishes, with pictorial paintings or with coloured or gilt patterns, arabesques, flowers, or similar embellishments; articles of porcelain or biscuit ware for the decoration of rooms, white or of one colour but without pictorial painting, gilding, or embellishment of copper or copper alloys.
76 (3) ...	... Articles of porcelain or biscuit ware for the decoration of rooms, *e.g.*, vases, statuettes, etc., painted pictorially, gilt, or ornamented with copper or copper alloys; artificial flowers and other imitations of plants and articles made from the same, *e.g.*, wreaths, bouquets, etc., of porcelain or of faience, even though parts of the articles be made from other materials.
77 (4) ...	... Cut or polished articles of glass (not specially mentioned in the Russian Customs Tariff), coloured (dyed in the paste), flashed (having a coating of glass of another colour), opaque, dulled (frosted), fluted, of bottle glass, or of iceglass.
77 (5) ...	... Articles (not specially mentioned in the Russian Customs Tariff) of any kind of glass, with ornaments, such as patterns worked with acid or engraved, pictorial painting, enamelling, gilding, silvering, ornamenting with copper or copper alloys, etc., etc.,

No. in Customs Tariff.	
	(articles specified in Nos. 77 (2), (3), and (4) of the Russian Tariff), with attachments composed of other materials; glass silk, tissues of glass, and manufactures of the same.
77 (7) *a* & 78 (3)	... Sheet glass, embellished with pictorial painting or otherwise, also glass mounted in lead, copper, or other setting; plate glass and sheet glass silvered.

VI.—CHEMICAL MATERIALS AND PRODUCTS.

Cosmetics and aromatic substances, *viz.*:—

119 (1) ...	... White toilet powder, rouge, hair dyes not containing spirit, scented pastilles for fumigating, cosmetic preparations (not specially mentioned in the Russian Customs Tariff).
ex 119 (2)	... All kinds of perfumery and cosmetic preparations containing spirit, *e.g.*, scents, elixirs, etc., aromatic waters containing alcohol.
120 (1) ...	... Toilet soap, whether liquid, in cakes, or in powders.

VII.—METALS AND METAL WARES.

148 (2) & 148 (4)	... Gold and silver manufactures of all descriptions; gold or silver jewellery, with or without stones, pearls, and the like, real or imitation.
148 (6) ...	... Tissues and braids (plaited or woven) of gold or silver or clinquant; gold or silver wire or thread.
148 (7) ...	... Gold, silver, platinum:—clinquant (as defined in the Note to this Tariff section), drawn and spun; tinsel spangles, and similar ornaments.

NOTE.—The term "clinquant drawn and spun" shall be deemed to apply to purl composed of non-precious metal, and of which not less than 1,500 metres in length go to one kilogramme, the same being covered with gold or silver in a quantity not exceeding 2 per cent. of the total weight of the metal.

ex 148 (8)	... Manufactures of platinum, other than laboratory vessels. The following manufactures of copper, copper alloys, aluminium, nickel, cobalt, bismuth, cadmium, chrysocolle, tombac, Argentine, Britannia metal, and all other metals and metal alloys not separately mentioned in the Russian Tariff:—
149 (3) ...	... Articles ornamented in relief or engraved (except stamped articles), finished or unfinished, and whether put together or in parts; also ornaments, caryatides, medallions, busts, statues.
149 (4) ...	... Articles not specially mentioned in the Russian Customs Tariff, of non-precious metal, when gilt, silvered, or in combination with other costly materials.
158 (2) and note	... Cutlery wares (not specially mentioned in the Russian Customs Tariff, and not including knives for machinery), gilt or silvered, or with fittings which are gilt, silvered or silver-plated, or are composed of tortoise shell, mother-of-pearl, ivory or fossil ivory, or when any of these materials are present by way of ornaments in fittings of common materials; articles of cutlery with fittings of precious metals.
170 (Note)	... Spectacles, eyeglasses, opera-glasses, and binoculars in settings of gold, silver, platinum, mother-of-pearl, tortoise shell, ivory, or other costly materials, those with ornaments of enamel, and those gilt or silvered.
171 (2) ...	... Watches with gold cases even if embellished with precious stones.
ex 172 ...	... Musical instruments:—Grand and upright pianos; organs (transportable and other), harmoniums, crank organs, harps, and unspecified kinds (not including accessories of musical instruments imported separately).
173 (1) and (2)	... Vehicles (not for railed tracks) for conveyance of passengers; lorries and carts (not *vans*).

No. in Customs Tariff.	
173 (Note 2)	... Vehicles with finished upholstery, *viz.*, vehicles (not for railed tracks) for the conveyance of passengers; and lorries, vans and carts.
	VIII.—WARES OF PAPER, ETC.
177 (2) *d*	... Wall paper and borders for the same.
ex 177 (4)	... Cardboard wares of all kinds.
	IX.—TEXTILE WARES.
189	... Cotton velvet, cotton plush, and cotton plush ribbons, figured or not.
ex 195; 196	... Silk kerchiefs and stuffs; silk foulards, silk ribbons and tapes; silk tulle; "Kutnya" and "Shamaladja"; velvet, plush, and chenille of all kinds, of silk or half-silk.
197	... Kerchiefs, fabrics, ribbons, and tapes—of half-silk: waxcloth and oilcloth of silk.
200	... Woollen felts and woollen woven stuffs, printed.
203	... Woollen carpets (not including woollen warps for carpets with printed designs).
205 (1) (*a*) and (*b*)	... Knitted wares of silk and half-silk, with or without indication of stitching.
205 (2) ...	... Tapes and braids for trimmings, fringes, tassels, facings, and other plaited wares.
206	... Tulle (other than of silk) in the piece or cut.
207	... Lace and lace manufactures.
208	... Embroideries, embroidered tissues, and tulle.
	X.—CLOTHING, HATS, SMALL WARES, ETC.
209	... Underlinen and other clothing, partly or wholly made up.
183—209 (Notes.)	General Articles included under Nos. 183 to 209 of the Russian Customs Tariff, in cases where such articles contain, as admixtures or adornment, silk, gold, silver, platinum, or tinsel.
210 (Note 1)	... Hats for women, trimmed, *i.e.*, with ribbons, feathers, flowers, lace, etc.; shapes for women's hats made of starched cotton transparent tissue, with wire frame.
210 (Note 2)	... Caps with borders of fur, and fur caps.
211 (1) and (2)	... Umbrellas and parasols of all kinds, covered.
211 (note)	... Umbrellas and parasols mentioned in sub-division (2) of Tariff No. 211 (*i.e.*, covered with tissue other than of silk or half-silk) when furnished with handles falling within the category of manufactures enumerated in sub-division (1) of No. 215 (*i.e.*, into the composition of which enter silk, aluminium, mother-of-pearl, coral, tortoise shell, ivory, enamel, amber, or the like costly materials, or gilt or silvered metals or metal alloys).
213 ...	... Feathers, for decorative purposes, and artificial flowers and plants.
214 ...	... Jet, imitation pearls and beads of glass, metal and other common materials; and manufactures thereof.
215 ...	... Fancy articles and toilet articles, complete or in parts, not specially mentioned in the Tariff, and children's toys whether costly or common.

The prohibition mentioned above applies to goods imported by the different frontiers of the Empire, which, prior to the issue of the present Decree, were subject to the Customs stipulations referred to.

NOTE.—The articles designated in section 5, point 5, and section 6 of the General Tariff European Trade, with the exception of bitter oranges, may be imported into the Governor-Generalship of the Pri-Amur both *via* ports lying at the mouth of the Amur and to the south of the same, and by the overland frontier, as also into the Trans-Baikal Territory of the Governor-Generalship of Irkutsk, on the basis of existing regulations, and also soys (from section 13 of the Tariff), imported in casks at ports of the Governor-Generalship of the Pri-Amur, lying at the mouth of the Amur and to the south of the same.

No. 2299-*C. W.*—In exercise of the powers conferred by section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), the Governor-General in Council is pleased to direct that the following additions and alterations shall be made in this department notification No. 1695-C. W., dated the 17th February 1917, *viz.*;—

ADDITIONS.

ARGENTINA AND URUGUAY.

Carrasco, A., Tacuari 483, Buenos Aires, Argentina.
Eberson, Otto, Montevideo, Uruguay.
Garbin Hermanos, Montevideo, Uruguay.
Garcia Ramos, José, Calle Guayabo 166, Montevideo, Uruguay.
Gazzano, Antonio, Calle San Eugenio 77, Montevideo, Uruguay.
Mampoy, Jules, Casilla 384, Buenos Aires, Argentina.
Rodin, Thor, Buenos Aires, Argentina.
Ruiz, Raul, Casilla del Correo 1222 and Calle Humberto 1°-2807, Buenos Aires, Argentina.
Sanguinetti, José B., Montevideo, Uruguay.
Sanjines, Dionysio, Montevideo, Uruguay.
Stern, Ricardo, Montevideo, Uruguay.

BOLIVIA.

Freudenthal Hermanos, La Paz.

Morales, José, Cochabamba.

Schmidt, Otto, & Company, Cochabamba.

BRAZIL.

Cohn, G., (Fabrica de Discos Odeon), Boulevard 28 de Setembro 36-56, Rio de Janeiro.
Dienstbach, Theodor C., & Company, Rua dos Andradas 445, Porto Alegre.
Dressler & Henkel, Rua Voluntarios da Patria 197c, Porto Alegre.
Fabrica Metallurgica Allema, Rua Dutra Rodrigues, 31 Sao Paulo.
Fabrica de Discos Odeon (G. Cohn), Boulevard 28 de Setembro 36-56, Rio de Janeiro.
Hansen, Alfredo, Rua General Camara 62, Rio de Janeiro.
Heise, Hugo, & Company, Rua Forencio de Abreu, Sao Paulo and Santos.
Lohner, F. A., Rua Riachuela 87, Rio de Janeiro.
Odeon, Fabrica de Discos (G. Cohn), Boulevard 28 de Setembro 36-56, Rio de Janeiro.
Portella Filho, Hemengildo, Rua Marquez Olinda 4, Pernambuco.
Ribeiro Chaves, Gualtero, Para.

CHILE.

Ciangarotti, Luis A., Valparaiso.

Herera, Eduardo, Taltal.

Rabenalt & Schmidtsdorf, Iquique.

Schacht, Guillermo (partner of Schacht & Wyneken), Valparaiso and Coronel.

DENMARK.

Andersen-Hvam. C. Julius (Nordisk Kolonial Company), Langelinieskuret 40, Frihavnen, Copenhagen.
Bach, Jorgen, Carl Ploughs Vej 5, Copenhagen.
Baltisk Bouillontaerningfabrik, Henrik Steffensvej 8, Copenhagen.
Berlau & Nielsen, Heimdahlsgade, Copenhagen.
Dellheim, Sigmund, A/S., Amaliegade 6, Copenhagen.
Enna, Carl, Nytorv 13, Copenhagen.
Eschricht, Svend, Classensg. 40 and Skindergade 24, Copenhagen.
Germansk Handels Kompagni, Longangsstr 16, Copenhagen.
Hansen, Valdemar, & Company, Classensg. 40 and Skindergadé 24, Copenhagen.
Harskind, Emil, Falkonerallé 61, Copenhagen. (To be distinguished from Emil Herskind, Vesterbrogade 106.)

Haug, Carl, Kjobmagergade 28, Copenhagen.
Hellerie, Max, & Company, Reverdilsgade 5, Copenhagen.
Jacobsen, Jacob, Nyhavn 31, Copenhagen.
Jelstrup, H., Studiestraede 49 and Krystalgade 46, Copenhagen.
Jensen, Carl Hejrevej 1, Copenhagen.
Jensen, Chr. Ruge, Aalborg.
Jorgensen, J. A., & Company, Romersgade 15, Copenhagen; and Sonderg. 17-19, Odense.
K[illegible]nert, Rasmus, Jorcks Pass and Vimmelskaftet 42, Copenhagen.
Linoleum, A-S., Kolding.
Lorenzen's, Christian N., Eftf., Gammel Kongevej 23, Copenhagen.
Lykkeberg, Peter Rudolf, Teglgaardstr. 5, Copenhagen.
Matthiesen, C., Vesterbrogade 35 and Strandvejen 90, Klampenborg, Copenhagen.
Moritz, Carl G., Vesterbrogade 20 and Frederiksberg Allé 19, Copenhagen.
Mortensen, Orla, Nykjobing, Falster.
Nielsen, Oskar, Skolebakken, 11, Aarhus.
Nordisk Kolonial Company A-S., Frihavnen, Copenhagen.
Nordisk Vareimport, Griffenfeldtsgade 8, Copenhagen
Osterbro's Patent Scirocco Kaffebranderi Limited, Magster. 6, Copenhagen.
Petersen, Jens, Skindergade 31, Copenhagen.
Phonix A-S., Vestervoldgade 11, Copenhagen.
Rudholt, Rasmus, Tordenskjoldsgade 17, Copenhagen.
Sand, Hilmar & Company, Nygade 8, Copenhagen.
Scharling, Emil, Norrebrog. 140, Copenhagen.
Schimmelpfeng, W., Auskunftei, Vestergade 13, Copenhagen.
Stern-Handfuss, S., Niels Juelsgade 11, Copenhagen.
Storm, Jorgen, Jernbanestations Plads, Hjorring.
Thygesen, Aage, Kompagniestraede 22, Copenhagen.
Union Special Maskin Kompagni Kjobenhavn, Limited, Kjobmagergade 28, Copenhagen.

ECUADOR.

Balda, Pedro A., Guayaquil.
Jaime, Enrique T., Esmeraldas.
Murillo, Jose, Guayaquil.
Plaza, Cesar, Bahia de Caráquez.
Robinson, Platarco H., Guayaquil.
Zambrano, Carlos, Bahia de Caráquez.
Zedeno, Julio, Bahia de Caráquez.

GREECE.

Farkouh, Constantine, Salonika.
Farkouh, George, Salonika and Athens.
Farkouh, Hadzi Daoud, Salonika and Athens.
Hasson & Recanati, Emniyet Han, Salonika.
Recanati, Fils de Joseph, Sibi Gumruk Han, Salonika.
Recanati, H. J., & Company, Sibi Gumruk Han, Salonika.
Spiedel & Company, Island of Thassos and Suja, Crete.

NETHERLANDS.

Electrische Vleeschwaren Fabriek, Oranje Nassau Straat, Hillegersberg, near Rotterdam.

Heck, A. M. v. d., Oranje Nassau Straat, Hillegersberg, near Rotterdam.

Kestein, E. A., Boompjes 92, Rotterdam.

Lieshout, A. van, & Company, S'Hertogenbosch.

NETHERLAND EAST INDIES.

Adams, H., Hotel des Indes, Weltevreden, Java.
Aring, P., Macassar.
Beek, N. Van, Samarang.
Emmerick, Van, Sourabaya.
Goldenberg, M. A., Bandoeng.
Hoffmann en Benselin Leclerc Toko, Sourabaya.
Io[illegible] Oen Hap, Macassar.
Kuyper, J., Sourabaya.
Matheron, F., Kawatan, Sourabaya.
Meyer, F. E., Samarang.
Nass, B., & Company, Koeta Radja, Atjeh; Sourabaya, &c.
Obermuller, Herman, Sourabaya.
Riviere, J. La, Java.
Rosenthal, Herbert W., (*alias* Rosenthal Bonin), Batavia.
Schaier (J.) Handel Maatschappy, Prins Hendrikplad, Macassar.
Soenda, Import Maatschappy, Samarang.
Tan Kok Tae & Zoonen, Menado, Celebes
Thio Tjin Tong & Company, Menado.

NORWAY.

Aalesund's Canning Company, Aalesund.
Aalesund's Preserving Company Aalesund.
"Globus" Importhuset, Lille Graensegt 2, Christiania.
Lexow, E. B., A/S., Kirkegade 32 and Gimleveien 17, Christiania
Pelz & Hauge, Incognitogade 15b, Christiania.

PERU.

Gorbitz & Company, Chiclayo and Lima.

Grillo, Adam, Chiclayo and Lima.

SPAIN.

Andres, Arturo, Ronda de la Universidad 17, Barcelona; and Madrid
Beardro (see Sahagun y Beardro).
Bueno (see Guerrero Bueno).
Cabrera, Andres, (of Bernardo Navarro), Las Palmas, Grand Canary.
Casa, Antonio de la, Calle Cruz 5-7, Carrera San Jerónimo, Madrid
Cejudo-Nunez, Pedro, Calle Imperial 5, Madrid.
Ferrer (Ricardo) Sociedad Anonima, Calle Mendez Nunez 8, Barcelona.
Fraga, Enrique, Corunna.
Guerrero Bueno, Manuel, Malaga.
Kahlert, Alberto, Seville.
Kaupp, Ernesto, S. en C., Calle Cortes 498, Barcelona.
Larrea, Antonio (see Sehad (Ernesto) y Larrea (Antonio)).
Libreria Nacional y Extranjera, Caballero de Gracia 60, Madrid.
Libreria Nacional y Extranjera, Rambla Cataluña 72, Barcelona.
Loewenstein, Benito, Seville.
Lopez, German, Malaga.
Muller, Alejandro y Cia, Calle Buenos Aires 6, Barcelona.
Navarro, Bernardo, Las Palmas, Grand Canary.
Nunez (see Pedro Cejudo-Nunez).
Pumarino Valdes, Eduardo de las Alas Malaga.
Roth, Richard, Consejo de Ciento 313, Barcelona.
Ruprecht, Federico, Rambla Cataluña 45 aud Calle Cortes 587, Barcelona.
Sahagun y Beardro, Federico, Isaac Peral 16, Cadiz.
Sanchez, Eduardo, Malaga.
Sehad (Ernesto) y Larrea (Antonio), Calle Ereilla 12, Bilbao.
Soler y Trias, Francisco, Calle Gasometro 12, Barcelona.
Torrens, Alberto, Mariana Pineda 5, Madrid.
Trias (see Franceso Soler y Trias).
Valdes (see Pumarino Valdss, Eduardo de las Alas).

SWEDEN.

Arnberg, Rich. M. (of Tom A/B.), St. Pauli Kyrkog. 12, Malmö.

Aspegren, Rich, Stortorget 3, Malmö.

Tom (A/B.), Malmo.

VENEZUELA.

Beier & Company, San Fernando de Apure.

Blaubach, Alejandro, & Company, Valencia.

Kuhl & Company, El Callao, State of Bolivar.

Schultz, C. L. Caracas.

Wiese & Company, Caracas.

REMOVALS.

ARGENTINA.

Brizzi, Luis E., Calle Piedras 1174, Buenos Aires.

Padros, Simon, & Company, Tres Esquinas 676, Buenos Aires.

Warburg & Goldschmidt, Calle Bartolome Mitre 1265, Buenos Aires.

CUBA.

Barba, Vicente, Calle San Pedro 4, Havana.

NETHERLANDS.

Peereboom, S. & Company, Taludweg 45, Hilversum.

Rijnberk, W. E. Van, Wijnhaven 26, Rotterdam.

PORTO RICO.

Barba, Vicente.

VARIATIONS.

ARGENTINA.

Meyer, D., & Company, Calle Cangallo 499, Bahia Blanca; Trelew, Chubut; and Puerto Madryn, Patagonia, Argentina.

No. 2405-*C. W.*—In exercise of the powers conferred by section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), the Governor-General in Council is pleased to direct that the following alteration shall be made in the schedule appended to this department notification No. 7133-W.-II, dated the 12th August 1916, as subsequently amended, *viz.* :—

Against item 64 in the second column *delete* the words "and Morocco (except French Morocco)."

H. F. HOWARD,
Secretary to the Government of India.

ARMY DEPARTMENT.

VOLUNTEER CORPS.

APPOINTMENTS, PROMOTIONS AND RESIGNATIONS.

Delhi, the 1*st March* 1917.

1*st Punjab Volunteer Rifles.*

No. 322.—Lieutenant Lionel Heath to be Captain, to fill an existing vacancy. Dated the 2nd January 1917.

A. H. BINGLEY, MAJOR-GENERAL,
Secretary to the Government of India.

BOARD OF EXAMINERS.

NOTICE.

Qualified Urdu Munshis.

THE following list of Munshis who are qualified to teach Urdu under India Army Order No. 162 of 1907 is published for the information of all those students of this language who are desirous of obtaining competent teachers :—

AMBALA.

M. Mohd. Miyan Khan ... ... Saddar Bazar, Ambala.
M. Mohd. Akbar Khan ... ... The Oriental Lodge, Ambala.
M. Anand Sarup ... ... Saddar Bazar, Ambala Cantonment (winter only).

FEROZEPORE.

M. Suraj Narain, B.A. ... ... Kabari Bazar, Ferozepore.

JHELUM.

M. Thakur Das Pahwa ... ... Officers' Munshi, Jhelum.

JULLUNDUR.

M. Karam Chand ... ... C/o Jacki Mull & Sons, Saddar Bazar, Jullundur Cantonment.

KASAULI.

M. Anand Sarup ... ... Depôt Munshi, Kasauli (summer only).

LAHORE.

M. Sham Lal, Bhargava ... ... Officers' Munshi, Saddar Bazar, Lahore Cantonment.

M. Sayyad Aulad Ali, Gilani ...	... Miran Shah Lane, Taksali Gate, Lahore.
M. Mohd. Khalil-ur-Rahman, Sabri	... Mohalla Sammian, Chhawni Manawala, Taksali Gate, Lahore.
M. Mool Chand Saihgal	... Regimental Munshi, 1/5th Devonshire Regiment, Saddar Bazar, Lahore Cantonment.

MURREE HILLS.

M. S. C. Bagchi ...	... Munshi, Lawrence Government European School, Ghoragali, P. O. Murree Hills.

RAWALPINDI.

M. Ghulam Muhiuddin ...	... R. A. Brigade Munshi, Rawalpindi.
M. Ghulam Rasul ...	... Saddar Bazar, Rawalpindi.
M. Kazi Abdul Haqq Khan	... C/o Kazi Najam-ud-din Khan, Officers' Munshi, Jhangi Street, Rawalpindi City.
M. Shaikh Amir Bakhsh, Gyani (Munshi Fazil).	Officers' Munshi, Ahata Sultan, Rawalpindi City.

SIALKOT.

M. Ajab Shah Anand ...	... Officers' Munshi, Saddar Bazar, Sialkot

N. B.—* * * * * * * * * * *

Whenever any Munshi changes his address, he is requested to communicate his new address to the Board of Examiners.

C. A. BOYLE, CAPTAIN, I.A.,
Offg. Secretary and Member, Board of Examiners.

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PUNJAB AND ITS DEPENDENCIES.

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LAHORE, FRIDAY, MARCH 16, 1917.

PART II.

Republications from the "Gazette of India."

FROM THE "GAZETTE OF INDIA" DATED 20TH JANUARY 1917.

DEPARTMENT OF COMMERCE AND INDUSTRY.

NOTIFICATION.

EXCISE.

Delhi, the 20th January 1917.

No. 739-G.—The following Royal Proclamation is published for general information :—

BY THE KING.

A PROCLAMATION

FOR PROHIBITING THE IMPORTATION OF COCAINE AND OPIUM INTO THE UNITED KINGDOM.

GEORGE R. I.

WHEREAS by section forty-three of the Customs Consolidation Act, 1876, it is provided that the importation of arms, ammunition, gunpowder or any other goods may be prohibited by Proclamation :

And whereas it is expedient that the importation into the United Kingdom of cocaine or of opium should be prohibited except as hereinafter provided :

NOW THEREFORE, We, by and with the advice of Our Privy Council in pursuance of the said Act and of all other powers enabling Us in that behalf, do hereby proclaim, direct and ordain as follows :—

As from and after this date, subject as hereinafter provided, all cocaine and all opium shall be prohibited to be imported into the United Kingdom :

Provided always, and it is hereby declared, that nothing in this Proclamation shall apply to cocaine or opium imported under the licence of one of Our Principal Secretaries of State and in accordance with the provisions of such licence.

The word "cocaine" includes all preparations, salts, derivatives, or admixtures prepared therefrom or therewith and containing 0·1 per cent (one part in a thousand) or more of the drug, or any solid or liquid extract of the coca leaf containing 0·1 per cent. or more of the drug.

The word "opium" means raw opium, powdered or granulated opium, or opium prepared for smoking, and includes any solid or semi-solid mixture containing opium.

The Cocaine and Opium (Prohibition of Import) Proclamation, 1916, is hereby revoked

This Proclamation may be cited as The Cocaine and Opium (Prohibition of Import) No. 2 Proclamation, 1916.

Given at Our Court at Buckingham Palace, this Eleventh day of December, in the year of our Lord One thousand nine hundred and sixteen, and in the Seventh year of Our Reign.

H. F. HOWARD,

Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA" DATED 17TH FEBRUARY 1917.

DEPARTMENT OF COMMERCE AND INDUSTRY.

NOTIFICATIONS.

Delhi, the 17th February 1917.

No. 1696-*C. W.*—The following Order in Council is published for general information:—

AT THE COUNCIL CHAMBER, WHITEHALL,

The 22nd day of December, 1916.

BY THE LORDS OF HIS MAJESTY'S MOST HONOURABLE PRIVY COUNCIL.

WHEREAS by virtue and in exercise of the powers conferred on Him by section one of the Exportation of Arms Act, 1900, as extended by section one of the Customs (Exportation Restriction) Act, 1914, and section one of the Customs (Exportation Restriction) Act, 1915, His Majesty was pleased to issue a Proclamation, dated the 25th day of June, 1915, declaring that the exportation of the articles mentioned in the second column of the Schedule to that Proclamation is prohibited to the country named in the first column of the said Schedule unless those articles are consigned to the persons referred to in the third column of the said Schedule:

AND WHEREAS by section two of the Customs (Exportation Restriction) Act, 1914, any Proclamation made under section one of the Exportation of Arms Act, 1900, may be varied or added to whilst a state of war exists by an Order made by the Lords of the Council on the recommendation of the Board of Trade:

AND WHEREAS by an Order of Council, dated the 7th day of October, 1915, the said Proclamation of the 25th day of June, 1915, was amended by the substitution of a new Schedule for the Schedule to that Proclamation:

AND WHEREAS there was this day read at the Board a recommendation from the Board of Trade to the following effect:—

That the Proclamation, dated the 25th day of June, 1915, as amended, should be further amended by the substitution for the Schedule to that Proclamation, as amended, of the following Schedule:—

Schedule.

Country.	Articles.	Authorized Persons.
The Netherlands ...	All articles except :— 1. Printed matter of all descriptions. 2. Empty receptacles returned to the Netherlands. 3. Worn clothing and other personal effects. 4. Live animals other than animals ordinarily used for human food. 5. Sanitary earthenware, without fittings of any kind. 6. Pottery and common earthenware for table and household purposes. 7. Books. 8. Dolls and toys (except electric torches). 9. Wooden clock cases. 10. Slates and slate pencils. 11. Postage stamp albums and picture postcard albums.	The Government of the Netherlands or any Department thereof (provided that the permission of the Secretary of State for Foreign Affairs is previously obtained); any British Diplomatic or Consular Officer in the Netherlands or any Diplomatic or Consular Officer in the Netherlands of an allied or neutral country (provided that in the case of consignments to Diplomatic or Consular Officers of neutral countries the permission of the Secretary of State for Foreign Affairs is previously obtained); the Netherlands Oversea Trust or (in the case of any prohibited or restricted goods which are authorized by licence to be exported) the person named in the licence as consignee.

NOW THEREFORE, Their Lordships, having taken the said recommendation into consideration, are pleased to order, and it is hereby ordered, that the same be approved.

Whereof the Commissioners of His Majesty's Customs and Excise, the Director of the War Trade Department, and all other persons whom it may concern are to take notice and govern themselves accordingly.

ALMERIC FITZROY.

No. 1697-*C. W.*—In exercise of the powers conferred by section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), the Governor General in Council is pleased to direct that the following further amendment shall be made in the schedule appended to this department notification No. 7137-W. II., dated the 12th August 1916 *viz.* :—

For item 62 as amended by this department notification No. 7689-W. II., dated the 24th August 1916, the following shall be substituted, namely, :—

Articles.	Destinations.	Exceptions and Exemptions.
62 (*a*). All goods except—		
1. Printed matter of all descriptions	Holland.	
2. Empty receptacles returned to the Netherlands	Holland.	
3. Worn clothing and other personal effects	Holland.	
4. Live animals other than animals ordinarily used for human food ...	Holland.	
5. Sanitary earthenware, without fittings of any kind	Holland.	
6. Pottery and common earthenware for table and household purposes	Holland.	
7. Books	Holland.	
8. Dolls and toys (except electric torches)	Holland.	
9. Wooden cloc cases	Holland.	
10. Slates and slate pencils	Holland.	
11. Postage stamp albums and picture postcard albums	Holland.	
62 (*b*). All goods except—		
1. Printed mat er of all descriptions	Sweden.	
2. Empty receptacles returned to Sweden	Sweden.	
3. Worn clothing and other personal effects	Sweden.	
4. Live animals other than animals ordinarily used for human food ...	Sweden.	

No. 1895-*C. W.*—In exercise of the powers conferred by section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), the Governor General in Council is pleased to direct that the entry " K. Oyama and Co , Bangkok " shall be deleted from the schedule appended to this department notification No. 1094-C. W., dated the 27th January 1917.

No. 1896-*C. W.*—In exercise of the powers conferred by section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), the Governor General in Council is pleased to direct that the following additions shall be made in this department notification No. 66-C. W. D., dated the 13th January 1917, as subsequently amended, *viz.* :—

Additions.

Pooynen Kung.

Taifoong Canned Goods Company.

Yung Tung Lee of 60 Peking Road.

No. 647-*C. W. D.*—In exercise of the powers conferred on him by clause (*b*) of sub-section (1) of section 4 of the Enemy Trading Act, 1916 (X of 1916), the Governor General in Council is pleased to order the winding up of the businesses carried on by the undermentioned hostile firms : and in pursuance of rule 4 of the Enemy Trading (Winding up) Order,

1916, he is also pleased to direct that all proceedings connected with the winding up of the said businesses be transferred to the Government of Bombay :—

1. Adolf Neuhauser.

2. The Agency in Bombay of Frankel Huber and Company of Hamburg conducted by M. E. Patharia of Forbes Street, Fort.

3. Agency for the Baden Marine Insurance Company, Limited, of Mannhein, carried on by Gaddum and Company, Limited.

4. Agency for the Mannheim Insurance Company, Limited, carried on by A. Stra[illegible]e and Company.

5. Agency for the Nord West Deutsche Insurance Company carried on by A. Strandes and Company.

6. Agency for the Prussian National Insurance Company (Marine) of Stettin, carried on by the Holland Bombay Trading Company, Limited.

7. Agency for the United German Marine Insurance Company, comprising Agrippina Marine Insurance Company of Cologne, Silesian Fire Insurance Company of Breslau, carried on by the Holland Bombay Trading Company, Limited.

No. 614 *G. D.*—In pursuance of section 2 of the Defence of India (Criminal Law Amendment) Act, 1915 (IV of 1915), the Governor General in Council is pleased to make the following rules :—

Short title and extent.

1. (1) These rules may be called the Defence of India (Salt) Rules, 1917.

(2) They extend, in the first instance, to the territories administered by the Lieutenant-Governor of the Punjab; but the Governor-General in Council may, by notification in the *Gazette of India*, extend the provisions of these rules to any local area specified in the notification.

Definitions.

2. In these rules—

XII of 1882.

"Salt Revenue Officer" has the same meaning as in the Indian Salt Act, 1882 ; and

IX of 1914.

"Local authority" has the same meaning as in the Local Authorities Loans Act, 1914.

Priority to be given to the indents of local authorities.

3. Notwithstanding anything contained in any enactment and notwithstanding any rule of law to the contrary a Salt Revenue Officer shall, in issuing salt, give priority to the indents of every local authority.

IMPORT AND EXPORT REGULATIONS.

The 17th February 1917.

No. 625-*C. W. D.*—In exercise of the powers conferred by section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), the Governor General in Council is pleased to direct that the following amendment shall be made in this department notification No. 9961-W. II., dated the 14th October 1916, as subsequently amended :—

Delete the following :—

(*i*) the word "Belgium" occurring in the preamble ;
(*ii*) sub-clause (*g*) to proviso (*ii*) ; and
(*iii*) note (*h*) to the form of certificate prescribed in the schedule.

No. 624-*C. W. D.*—In exercise of the powers conferred by section of the Import and Export of Goods Act, 1916 (XI of 1916), and in modification of the notification in the Department of Commerce and Industry, No. 9961-W. II., dated the 14th October 1916, in so far as it relates to Belgium, the Governor-General in Council is pleased to prohibit the bringing by sea or by land into British India, whether by the parcels post or otherwise, of all goods from

Belgium, unless certificates of origin in the form prescribed in the annexed schedule are presented to the Customs-Collector at the port of import in respect of such goods:

Provided that—

(*i*) a single certificate may be used to cover any number of parcels of goods shipped to the same consignee on the same vessel at the same time for the same port:

(*ii*) nothing in this notification shall apply to—

(*a*) goods imported for the use of Government Departments;

(*b*) goods imported from an allied country by way of a neutral country on a through bill of lading or by through postal parcel;

(*c*) goods transhipped in Indian ports or carried forward in the same bottom to destinations outside British India;

(*d*) *bonâ fide* personal and household effects of persons entering the country;

(*e*) imports of alabaster, articles of carved coral and shells, bulbs, carbide of calcium, codliver oil, coral (raw), curbstone, cyanide of calcium, flax, flax seed, foodstuffs (other than wines shipped to India after the 31st January 1917 and spirits), fresh flowers, granite, granite setts for paving, ice, iron ore, marble, pavement slates, paving slates, paving stones, petroleum and all products of petroleum, quicksilver, Sienna-earth, slatestone, strawboard, sulphur, tar, timber of any kind (including pit-props and wood hoops for making casks), mechanical wood pulp (excluding cellulose); or

(*f*) goods re-exported from the United Kingdom:

(*iii*) the Customs-Collector may, in his discretion, and if he sees no reason for suspecting that the goods have emanated from an enemy territory, allow delivery of any goods imported from the above-mentioned country, even if unaccompanied by certificates of origin, on condition that the importer executes a bond to the amount of three times the value of the goods for the due production of the prescribed documents within a period to be specified in the bond, or furnishes a deposit to the like amount, which shall be liable to forfeiture if the said documents are not produced within such period as the Customs-Collector may direct:

(*iv*) the Customs-Collector, in his discretion, may—

(*a*) detain goods in respect of which a certificate of origin has been duly furnished, pending the production of such further evidence of origin as he may consider satisfactory; or

(*b*) release such goods on condition that the importer executes a bond to the amount of three times the value of the goods for the due production of the prescribed documents within a period to be specified in the bond, or furnishes a deposit to the like amount, which shall be liable to forfeiture if the said documents are not produced within such period as the Customs-Collector may direct.

SCHEDULE.

FORM OF CERTIFICATE OF ORIGIN.

I, , hereby certify that Mr. (Producer, Manufacturer, Merchant, Trader, etc.), residing at , in this town, has declared before me that the merchandise designated below, which is to be shipped from this town to , consigned to (*a*) (Merchant, Manufacturer, etc.), in India, has not been

produced or manufactured in enemy territory, and that he has produced to my satisfaction invoices or other trustworthy documents in proof thereof.

Number and description of cases.	Marks and numbers.	Weight or quantity.	Total value (b).	Contents.	Name of producer or manufacturer (e).

This certificate is valid only for a period of not more than (c) days from the date hereof and for not more than (d)

(Signed) . . . . (Signed) . . . .

(Signature of person declaring). *(Signature of Consular Authority issuing Certificate, and date.)*

(a) If desired, the word "order" may be inserted here instead of the name of the purchaser in India.

(b) This column may be left blank, if desired.

(c) Here insert number of days for which certificate is valid.

(d) Here insert quantity or weight.

(e) This column may be left blank at the request of the declarant; but the name of the producer or manufacturer must be inserted in a separate document issued at the same time by the Consular Officer, which will only be inspected by the Customs Authorities at the port of importation. The separate document may be either a letter from the Consular Officer concerned or a copy of the certificate itself furnishing the necessary particulars.

In the case of the following articles, however, the particulars in question need not necessarily be furnished either in the certificate or in the separate document; in such cases the words "he has produced to my satisfaction invoices or other trustworthy documents in proof thereof" in the text of the certificate may be replaced by the words "I am satisfied that such is the case":—

(i) All articles in respect of which certificates of origin, though not required under this notification, are issued at the special request of the exporter.

(ii) Argols.
Berries.
Bones.
Charcoal.
Codliver oil.
Dried flowers.
Eiderdown.
Empty yarn and electric cable spools.
Essential oils of native fruits.
Fish oils.
Grease.
Hides.
Leaves.
Lichen, moss, and other wild growths.
Medicinal herbs.
Metal foundry residues.
Old clothes and wearing apparel.
Olive meal (ground).
Old rags.
Old rails.
Old ropes, lines, etc.
Personal effects.
Returned empties (including casks).
Roots.
Ships' stores.
Spelter.
Squills.
Steel, zinc, and other metal scraps.
Sumac.
Waste clippings of textile materials.
Wax (bees-wax, etc.).

(f) The Consular Authority will stamp all certificates in a prominent place with the words:—
"The present certificate must not be regarded as an absolute guarantee of the origin of the goods which remain liable to seizure if they should prove on examination by the competent British Authorities to be of enemy origin".

(g) In the case of goods partially produced or manufactured in enemy territory, certificates will only be granted and accepted, when not more than 25 per cent. of the value of the finished article is due to enemy labour or material. The percentage of value derived from such enemy production or manufacture should be stated in the certificate. The percentage should be calculated, not upon the sale price of the finished goods in India, but upon the value delivered at the place of manufacture, excluding cost of packing and carriage to India.

(h) The certificate should state that the goods have been produced or manufactured in Belgium, or that less than 25 per cent. of their value is due to enemy (other than Belgium) labour or material, and that the certifying officer is satisfied as to the truth of the declaration.

Goods manufactured in Holland which owe less than 25 per cent. of their value to enemy (other than Belgian) labour or material but include also a Belgian element which raises the proportion to more than 25 per cent., are considered for the purpose of this certificate as goods of Belgian origin.

H. F. HOWARD,

Secretary to the Government of India.

[Second publication.]

GOVERNMENT OF INDIA, FINANCE DEPARTMENT.

NOTIFICATION No. 380-F., Delhi, the 1st March 1917.

INDIAN WAR LOAN.

The whole of the cash subscriptions received will be given to His Majesty's Government for the prosecution of the War.

5 per cent. War Loan 1929—1947.

5½ per cent. War Bonds 1920, 5½ per cent. War Bonds 1922.

Post Office 5-year Cash Certificates (Issue of 1917-18).

Principal and interest secured on the assets and revenues of the Government of India.

I.—War Loan 1929—1947.

ISSUE PRICE : Rs. 95 PER CENT. payable as follows :

For fully paid allotments : Rs. 95 per cent. on application.

For instalment allotments : Rs. 15 per cent. on application and the balance in four monthly instalments of Rs. 20 per cent. each on the 15th day, or if that be a Sunday, on the 16th day, of the first, second, third, and fourth months succeeding that in which the application is made.

INTEREST : Rs. 5 PER CENT. per annum payable on the 15th February and the 15th August.

DATE OF REDEMPTION.—If not previously redeemed, the War Loan 1929—1947 will be repaid at par on the 15th August 1947 : but the Government of India reserve to themselves the right to redeem the Loan or any part of it at par, on or after the 15th August 1929, on giving three calendar months' notice in the *Gazette of India.*

SINKING FUND.—For the purpose of providing against depreciation in the market price of the War Loan 1929—1947, the Government of India undertake to set aside annually a sum equal to one and one-half per cent. of the amount of the War Loan 1929—1947 to form a fund to be used for the purchase of securities of that loan for cancellation, whenever the market price falls below the issue price.

II.—War Bonds 1920 and War Bonds 1922.

(FREE OF INCOME TAX).

ISSUE PRICE : Rs. 100 PER CENT. payable as follows :

For fully paid allotments : Rs. 100 per cent. on application.

For instalment allotments : Rs. 20 per cent. on application and the balance in four monthly instalments of Rs. 20 per cent. each on the 15th day, or if that day be a Sunday, on the 16th day, of the first, second, third, and fourth months succeeding that in which the application is made.

INTEREST : Rs. 5½ PER CENT. per annum payable on the 15th February and the 15th August.

DATE OF REDEMPTION : War Bonds 1920 are repayable on the 15th August 1920, War Bonds 1922 on the 15th August 1922.

III.—Post Office 5-year Cash Certificates.

(FREE OF INCOME-TAX).

FOR

Rs. 10, Rs. 20, Rs. 50, and Rs. 100.

PAYABLE 5 YEARS AFTER ISSUE.

ISSUE PRICE :

Rs. 7-12, Rs. 15-8, Rs. 38-12, and Rs. 77-8.

These certificates may also be cashed at the Post Office of issue at any time during the five-year period at the rates prescribed in Annexure D to this Notification.

Form of securities. 1. Securities in respect of War Loan 1929—1947, War Bonds 1920 and War Bonds 1922, will be issued at the option of the applicant (to be stated in his application) in the following forms—

(1) Inscribed Stock Certificate ... transferable by deed;

(2) Promissory Notes ... ... transferable by endorsement;

(3) Bearer Bonds ... ... transferable by delivery.

In the absence of any specified option, securities will, in the first instance, be issued in the form of Inscribed Stock Certificates.

Income-tax. 2. Interest on War Bonds 1920 and War Bonds 1922 will be exempt from income-tax but not from super-tax.

Interest on War Loan 1929—1947 is not exempt from income-tax or super-tax. Income-tax will be levied in accordance with the provisions of Part III of the Second Schedule of the Income-tax Act.

Conversion rights. 3. For every Rs. 100 (nominal) of War Loan 1929—1947 taken up, the subscriber may convert Rs. 150 (nominal) of the 3 per cent. of any of the 3½ per cent. Rupee Loans, or of the 4 per cent. Conversion Loan, 1916-17, of the Government of India, and receive in lieu thereof War Loan 1929—1947 at the rate of :—

Rs. 65 War Loan (nominal), for every Rs. 100 (nominal), of 3 per cent. loan converted

„ 76 „ „ „ „ „ „ „ „ „ 3½ „ „ „ „

„ 92 „ „ „ „ „ „ „ „ „ 4 „ „ Conversion Loan converted.

together with such further amount of War Loan as may be required to make up an exact multiple of Rs. 100, subject to the payment in cash of this further amount less one anna in the rupee.

4. Conversion rights may be exercised at any time after the 1st November 1917 but not after than the 15th January 1918. Conversion warrants will be negotiable and will be issued in Bearer form.

5. Securities of War Loan 1929—1947 issued by conversion will bear interest from the 15th August 1917. No interest will be paid separately in respect of the cash payments made under clause 3 above.

6. Holdings of War Loan 1929—1947, War Bonds 1920, and War Bonds 1922, do not carry any right of conversion into any future issue that may be made by the Government of India.

Applications. 7. Applications for War Loan 1929—1947, War Bonds 1920 and War Bonds 1922 (other than applications through the Post Office under the procedure described in clauses 20 to 23 of this Notification) should be in the form appended (Annexure A), and may be presented any day from Thursday, the 15th March 1917, to Friday, the 15th June 1917, to any of the following officers or persons :—

(1) The Controller of Currency, Calcutta, or any Provincial Accountant-General or Comptroller,

(2) The Secretaries and Treasurers, Banks of Bengal, Bombay and Madras, at their Head Offices, or the Agents of these Banks at any Indian Branch, and

(3) Officers in charge of Government treasuries at district head-quarters.

8. Applications must be for sums of Rs. 100 or multiples of that sum.

9. Applications for the sum of Rs. 100 only must in all cases be accompanied by full payment, namely, Rs. 95 in the case of War Loan 1929—1947, and Rs. 100 in the case of War Bonds 1920 and War Bonds 1922.

10. Applications for sums of Rs. 200 or more in War Loan 1929—1947, War Bonds 1920 or War Bonds 1922 may be either for :—

(a) Fully paid allotments, or

(b) Instalment allotments.

11. Applications for Post Office 5-year Cash Certificates will be regulated by the procedure described in clauses 32 to 40 of this Notification.

12. A commission of one-eight per cent. will be allowed to recognised bankers and brokers on allotments made in respect of cash applications bearing their stamp, but this commission will not be allowed in respect of applications received through the Post Office, including applications for Post Office 5-year Cash Certificates, or in respect of applications for conversion. *Brokerage.*

Supplementary provisions.

13. Applications for fully paid allotments must in all cases be accompanied by payment of the full amount payable. Fully paid Allotment Letters, exchangeable in due course for Securities, *viz.*, Stock Certificates, Promissory Notes, or Bearer Bonds, will be issued in respect of such allotments. Interest due from the date of payment to the 14th August 1917 will be payable by warrant at the time of the issue of Securities, which will bear interest payable half-yearly commencing from the 15th August 1917. *Fully paid allotments.*

14. Applications for instalment allotments must in all cases be accompanied by payment of the first amount of the instalment stated above to be payable in respect of such applications. In the case of default in the payment of any instalment by its proper date, any instalments previously paid will be liable to forfeiture. Allotment Certificates exchangeable in due course for Securities, *viz.*, Stock Certificates, Promissory Notes, or Bearer Bonds, will be issued in respect of such allotments. *Instalment allotments.*

In the case of instalment allotments paid in full on or before the 15th August 1917, the interest due on the instalments from the date of actual payment to the 14th August 1917 will be payable by warrant at the time of issue of Securities, which will bear interest payable half-yearly commencing from the 15th August 1917.

In the case of instalment allotments paid in full after the 15th August 1917, the interest due on the instalments from the date of actual payment to the 14th February 1918 will be payable by warrant at the time of issue of Securities, which will bear interest payable half-yearly commencing from the 15th February 1918.

15. Applications must be accompanied either— *Methods of payment.*

(1) By a receipt, for the amount payable thereon, from the Head Office, or any Indian Branch Office, of the Banks of Bengal, Bombay and Madras, or from an officer in charge of a Government Treasury at district head-quarters; or

(2) By a cheque, for the amount payable thereon, drawn in favour of the officer to whom, and on a Bank in the place at which, the application is presented; or

(3) By whole currency notes for the amount payable thereon.

Subsequent instalments may be paid into the Head Office, or any Indian Branch Office of the Bank of Bengal, Bombay, or Madras, or into any Government Treasury at district head-quarters to be named by the applicant in his application.

16. Conversion warrants will be issued by the Public Debt Office, which in this connection means the Presidency Banks of Bengal, Bombay and Madras, respectively, at their Head Offices, on presentation of the Allotment Letters or of the Allotment Certificates (after these latter have been fully paid up) referred to in clauses 13 and 14 above. *Conversion procedure.*

17. Applications for conversion duly completed should be made within the dates prescribed in clause 4 to:—

(1) The Public Debt Office, as above defined, or any Indian Branch Office of a Presidency Bank; or

(2) A Government Treasury at district head-quarters, for transmission to the Public Debt Office,

and should be accompanied:—

(1) By the necessary Conversion warrants;

(2) By the securities (duly receipted) tendered for conversion; and

(3) By the cash payment, if any, referred to in clause 3.

18. The same warrant may be used partly for the conversion of securities of the 4 per cent. Conversion Loan and partly for the conversion of securities of the 3½ per cent. or the 3 per cent. Rupee Loans. Where the securities thus converted do not exhaust the full amount of conversion rights allowed by the Conversion warrant, the holder may apply to, and will then receive from, the Public Debt Office a fresh warrant for the difference.

19. On application by the holder a warrant will be sub-divided by the Public Debt Office into two or more warrants on payment of a fee of 4 annas in respect of each of the warrants issued in exchange.

POST OFFICE SECTION.

(SPECIAL PROVISIONS FOR APPLICATIONS THROUGH THE POST OFFICE.)

20. Applications for War Loan 1929—1947, War Bonds 1920, and War Bonds 1922 will also be received at any Post Office authorised to transact savings bank business from Thursday, the 15th March 1917, to Monday, the 15th October 1917, from any person whether previously a depositor in the Post Office savings bank or not, subject to the conditions stated in the following clauses.

Form of Application

21. Applications must be made in the special form prescribed in Annexure B.

Maximum and minimum amounts.

22. Applications through the Post Office must be for sums of Rs. 25 or any multiple thereof. The same person may not apply for or hold through the Post Office more than Rs. 22,500 in all under this Notification, of which not more than Rs. 7,500 may be in War Loan 1929—1947 ; not more than Rs. 7,500 may be in War Bonds 1920 and War Bonds 1922 singly or together ; and not more than Rs. 7,500 may be in Post Office 5-year Cash Certificates—see clause 37.

NOTES (1).—Applications through the Post Office under this Notification will be permitted irrespective of any holdings of other securities previously obtained through the Post Office.

(2) Amounts of War Loan 1929—1947 obtained by conversion will not be taken into account in applying the above limits.

Amounts payable.

23. Amounts applied for must be paid in full with the application and are not payable in instalments. But the same person may present more than one application, provided his aggregate applications do not exceed the limits prescribed in clause 22.

Method of payment.

24. The payments due as in the preceding clause may be made in either of the following ways or partly in each :—

(a) By transfer from any balance in cash standing at the credit of the applicant's savings banks account if he has one ;

(b) By a payment in coin or currency notes, or by a crossed cheque drawn on a recognized Bank in favour of the Head Postmaster of the place at which such Bank is established.

Securities.

25. Securities in respect of applications made through the Post Office will be issued either in the form of Promissory Notes or Stock Certificates. Securities thus issued may be left in the custody of the Accountant-General, Posts and Telegraphs.

Income-tax.

26. Interest payable on War Bonds 1920 and War Bonds 1922 is exempt from income-tax. Securities of the War Loan 1929—1947 are specially exempted from income-tax if deposited with the Accountant-General, Posts and Telegraphs, and for so long as they are so deposited.

Interest.

27. Interest due from the date of payment of the amount applied for to the next regular date of half-yearly payment of interest (15th August 1917 or 15th February 1918 as the case may be) will be paid in cash at the time of issue of the Securities. Future interest will begin to accrue

from the 15th August 1917 when payment of the amount applied for is made on or before the 15th August 1917, and

from the 15th February 1918 when payment of the amount applied for is made after the 15th August 1917.

Conversion.

28. An applicant for War Loan 1929—1947 through the Post Office will receive a negotiable Conversion warrant (together with forms of application for conversion) enabling him to exercise the rights specified in clause 3 above either in the manner stated in clause 17, or through the agency of the Post Office as in clause 29.

29. Conversion of securities of the 3 per cent. of any of the 3½ per cent. Rupee Loans or of the 4 per cent. Conversion Loan, 1916-17, will, subject to the cash payment, if any, referred to in clause 3, be effected by the Post Office in all cases in which the securities tendered for conversion are already in deposit with, or were originally purchased by the convertor through, the Accountant-General, Posts and Telegraphs, on presentation at any Post Office savings bank office, after the 1st November 1917 and before the 15th January 1918,

(a) Of the necessary Conversion warrants (whether obtained through the Post Office or not) and the form of application for conversion duly filled up ; and

(b) Of the securities (if any) endorsed to the Accountant-General, Posts and Telegraphs.

30. If the securities thus converted do not exhaust the full amount of conversion rights covered by the Conversion warrant, the holder will receive from the Post Office a fresh warrant for the difference, unless the unutilized amount is less than Rs. 500, in which case the warrant for the difference will be issued only on special application being made.

31. A Conversion warrant issued through the Post Office may be sub-divided on application by the holder to the Public Debt Office, in the manner stated in clause 19.

Post Office 5-year Cash Certificates.

CERTIFICATES FOR Rs. 10, Rs. 20, Rs. 50 AND Rs. 100 PAYABLE FIVE YEARS AFTER ISSUE.

32. Post Office 5-year Cash Certificates may be obtained at any time on and after the *1st April 1917* at all Post Offices at which savings bank business is transacted.

33. These Certificates will be in the form shown in Annexure C attached, and will be in four denominations :—

Rs. 10	obtainable on payment of	Rs. 7-12.
Rs. 20	„ „	Rs. 15-8.
Rs. 50	„ „	Rs. 38-12.
Rs. 100	„ „	Rs. 77-8.

34. The full amount shown in the Certificate will be payable five years after the date of issue. But at any time within the five years period the holder will be entitled to payment in cash at the rates prescribed in the table attached as Annexure D.

35. Such payment will ordinarily be made at the Post Office of issue and on presentation of the Certificate. But on application to the Postmaster of the office of issue and on cause being shown payment at any other Post Office conducting savings bank business may be permitted.

36. No income-tax will be levied on these Certificates.

37. The maximum holding of these Certificates by any single individual shall not exceed Rs. 7,500 irrespective of any holdings of securities obtained by him through the Post Office of 3 per cent., $3\frac{1}{2}$ per cent., or 4 per cent. Rupee Loans, or of War Loan 1929—1947 or War Bonds 1920 or War Bonds 1922.

38. These Certificates may not be transferred except by permission of the Postmaster-General of the Circle in which the Post Office of issue is situated.

39. These Certificates will be kept, if so desired, in the custody of the Accountant-General, Posts and Telegraphs.

40. Forms of application for these Certificates may be obtained from any Post Office.

By order of the Governor-General in Council,

J. B. BRUNYATE,

Secretary to the Government of India.

ANNEXURE A.

No. —— .

5 per cent. War Loan, 1929—1947.

APPLICATION FOR "FULLY-PAID ALLOTMENT".

1. In terms of the Notification of the Government of India, No. 380-F., dated the 1st March 1917, I/we hereby apply for a *Fully-paid Allotment* of Rupees (a) ______________________ of the above-mentioned issue.

(a) Figures and words should be written here.

2. I enclose a receipt / a cheque / currency notes for rupees ______________ being the amount of the required payment at the rate of Rs. 95 for every Rs. 100 of the loan applied for.

3. I/we request that any allotment made in respect of this application may be :—

NOTE.—Securities will be issued in the form of Inscribed Stock Certificate unless another form of security is specified in the application.

1. Inscribed as Stock :
2. Issued in Promissory Notes of the denominations stated below :
3. Issued in Bonds to Bearer of the denominations stated below :

______ Promissory Notes / Bonds to Bearer of Rs. ______________ each.

______ Promissory Notes / Bonds to Bearer of Rs. ______________ each.

______ Promissory Notes / Bonds to Bearer of Rs. ______________ each.

Signature ______________________

Allotment Letter to be sent to ______________________

Address ______________________

____

Date ______________ *1917.*

ANNEXURE A.

No.———

5 per cent. War Loan, 1929—1947.

APPLICATION FOR "INSTALMENT ALLOTMENT."

1. In terms of the Notification of the Government of India, No. 380-F., dated the 1st March 1917, I/we hereby apply for an *Instalment allotment* of Rupees (a)——————————————————— of the above-mentioned issue.

(a) *Figures and words should be written here.*

2. I enclose a receipt / a cheque / currency notes for Rs. ——————— being the amount of the first instalment at the rate of Rs. 15 for every Rs. 100 of the loan applied for.

3. I/We hereby engage to pay (b) at the Bank of / at the Branch of the Bank of ——— at / into the Public Treasury at ——— to the account of Government the instalments as they shall become due on any allotment that may be made in respect of this application, as provided by the above notification, that is to say—

(b) *Here enter the name of the Presidency Bank or Branch of Presidency Bank or Treasury at which the instalments will be paid and score out unnecessary words.*

Rs. ——being 20 per cent. of the amount applied for due on the 15th day of ——— 1917 (c)

Rs. ———being 20 per cent. of the amount applied for due on the 15th day of——————1917 (c).

Rs. ———being 20 per cent. of the amount applied for due on the 15th day of——————1917 (c).

Rs. ———being 20 per cent. of the amount applied for due on the 15th day of——————1917 (c).

(c) *Here fill in the first, second, third and fourth months following that in which this application is made.*

4. I/We request that any allotment made in respect of this application may be—

1. Inscribed as Stock :

2. Issued in Promissory Notes of the denominations stated below :

3. Issued in Bonds to Bearer of the denominations stated below :

Promissory Notes / Bonds to Bearer of Rs.——————each.

Promissory Notes / Bonds to Bearer of Rs.—————— each.

Promissory Notes / Bonds to Bearer of Rs.—————— each.

NOTE.—*Securities will be issued in the form of Inscribed Stock certificate unless another form of security is specified in the application.*

Signature———————————————

Allotment Certificate to be sent to ———————————————

Address———————————————————————

Date———————————*1917.*

ANNEXURE A.

No.______

5½ per cent. War Bonds 1920. | 5½ per cent. War Bonds 1922.

APPLICATION FOR "FULLY-PAID ALLOTMENT."

---

1. In terms of the Notification of the Government of India, No. 380-F., dated the 1st March 1917, I/we hereby apply for a *Fully-paid Allotment* of

(a) Figures and words should be written here.

Rupees (a) __________________________ of

(b) War Bonds 1920. / War Bonds 1922.

(b) Strike out top or bottom line.

2. I/we enclose a receipt / a cheque / currency notes for Rs.______________being the amount of the required payment at the rate of Rs. 100 for every Rs. 100 in Bonds of the issue applied for.

3. I/We request that any allotment made in respect of this application may be—

1. Inscribed as Stock :
2. Issued in Promissory Notes o the denomination stated below :
3. Issued in Bonds to Bearer of the denominations stated below :

NOTE.—Securities will be issued in the form of Inscribed Stock certificate unless another form of security is specified in the application.

________ Promissory Note / Bonds to Bearer of Rs.______each.

________ Promissory Notes / Bonds to Bearer of Rs.______each.

________ Promissory Notes / Bonds to Bearer of Rs.______each.

---

*Signature*________________

Allotment Letter to be sent to________________

Address________________

Date ____________ *1917.*

Note—This form must be used for application of *ONE ONLY* of the issues of War Bonds. Application for allotments of the two issues must be made on *separate forms.*

ANNEXURE A.

No. ______.

5½ per cent. War Bonds 1920. | 5½ per cent. War Bonds 1922.

APPLICATION FOR "INSTALMENT ALLOTMENT."

1. In terms of the Notification of the Government of India, No. 380-F., dated the 1st March 1917, I/we hereby apply for an *Instalment Allotment* of Rupees (*a*) ______ of

(*b*) War Bonds 1920. / War Bonds 1922.

(*a*) *Figures and words should be written here.*
(*b*) *Strike out top or bottom line.*

2. I/We enclose a receipt / a cheque / currency notes for Rs. ______ being the amount of the first instalment at the rate of Rs. 20 for every Rs. 100 of Bonds in the issue applied for.

3. I/We hereby engage to pay (*c*) at the Bank of / at the Branch of the Bank of / into the Public Treasury at ______ to the account of Government the instalments as they shall become due on any allotment that may be made in respect of this application, as provided by the above Notification, that is to say—

(*c*) *Here enter the Presidency Bank or Branch of Presidency Bank or Treasury at which the instalments will be paid and score out unnecessary words.*

Rs. ______ being 20 per cent. of the amount applied for due on the 15th day of ______ 1917. (*d*)

Rs. ______ being 20 per cent. of the amount applied for due on the 15th day of ______ 1917. (*d*)

Rs. ______ being 20 per cent. of the amount applied for due on the 15th day of ______ 1917. (*d*)

Rs. ______ being 20 per cent. of the amount applied for due on the 15th day of ______ 1917. (*d*)

(*d*) *Here fill in the first, second, third, and fourth months following that in which the application is made.*

I/We request that any allotment made in respect of this application may be—

1. Inscribed as Stock :
2. Issued in Promissory Notes of the denominations stated below :
3. Issued in Bonds to Bearer of the denominations stated below :

NOTE.—*Securities will be issued in the form of Inscribed Stock certificate unless another form of security is specified.*

Promissory Notes / Bonds to Bearer of Rs. ______ each.

Promissory Notes / Bonds to Bearer of Rs. ______ each.

Promissory Notes / Bonds to Bearer of Rs. ______ each.

Signature ______.

Allotment Certificate to be sent to ______

Address ______.

Date ______ 1917.

Note.—This form must be used for application of *ONE ONLY* of the issues of War Bonds. Applications for allotment of the two issues must be made on *separate forms*.

ANNEXURE B.

Form of application through the Post Office for 5 per cent. War Loan 1929—1947.

(To be presented at any Post Office which does savings bank business not later than the 15th October 1917. This form may be detached and used if required.)

In terms of the Government of India Notification No. 380-F., dated the 1st March 1917,

I (a) ______

hereby apply for an allotment of Rupees (b) ______ of the above-mentioned issue.

(a) Please write legibly
(b) Figures and words should be written here.

(c) Amounts paid in cash or by cheque and amounts, if any, paid by withdrawal from the savings bank balance should be shown separately in the space provided. The unnecessary clause, if any, should be scored out.

In payment (c) of the amount applied for by me

(1) I tender herewith { in cash Rs.______. / by cheque Rs.______.

(2) I authorize withdrawal of Rs. ______ from the amount at my credit at the Post Office Savings Bank, and enclose the Pass Book herewith.

______

TOTAL RS.

______

(d) Please fill up either A or B and score out the other.

Clause (i) to be scored through if the applicant has no account already open.

(A) (d) I request that any allotment made in respect of this application may be held by the Accountant-General, Posts and Telegraphs, on my behalf and the interest thereon credited to—

(*i*) my existing Savings Bank Account No.______ open at the ______ Post Office.

(*ii*) a Savings Bank account to be opened for the purpose at the ______ Post Office.

(B) I request that any allotment made in respect of this application may be :—

(*i*) Inscribed as Stock.

(*ii*) Issued in Promissory Notes of the following denominations enfaced for payment of interest at the ______ Treasury.

______ Promissory Notes of Rs.______ each.

______ Promissory Notes of Rs.______ each.

I request that a warrant authorizing the conversion of securities of the 3 per cent. or of any of the $3\frac{1}{2}$ per cent. Rupee Loans or of the 4 per cent. Conversion Loan, 1916-17, of the Government of India under the terms specified in clause 3 of the notification quoted above may also be delivered to me.

Signature ______

Address ______

Date ______ 1917.

Date of presentation at the Post Office.

______

Head Office Stamp.

(To be noted by the receiving Post Master.)

Register No.

(To be noted by the Head Post Master).

ANNEXURE B.

Form of application through the Post Office for 5½ per cent. War Bonds 1920 : 5½ per cent. War Bonds 1922.

(*To be presented at any Post Office which does savings bank business not later than the 15th October 1917. This form may be detached and used if required.*)

In terms of the Government of India Notification No. 380-F., dated the 1st March 1917, I (*a*) ______________________ hereby apply for an allotment of Rupees (*b*) ______________________ ______________________ in (*c*) War Bonds 1920. / War Bonds 1922.

(a) Please write legibly.
(b) Figures and words should be written here.
(c) Strike out top or bottom line.

In payment (*d*) of the amount applied for by me

(d) Amounts paid in cash or by cheque and amounts, if any, paid by withdrawal from the savings bank balance should be shown separately in the spaces provided. The unnecessary clause, if any, should be scored out.

(1) I tender herewith { in cash Rs. ________ / by cheque Rs. ________

(2) I authorize withdrawal of Rs. ________ from the amount at my credit at the Post Office Savings Bank, and enclose the Pass Book herewith. ________

Total Rs. ________

(A) (*e*) I request that any allotment made in respect of this application may be held by the Accountant-General, Posts and Telegraphs, on my behalf, and the interest thereon credited to—

(e) Please fill up either A or B and score out the other.

(*i*) my existing Savings Bank Account No. ________ open at the ________ Post Office.

Clause (i) to be scored through if the applicant has no account already open.

(*ii*) a Savings Bank Account to be opened for the purpose at the ________ Post Office.

(B) I request that any allotment made in respect of this application may be—

(*i*) Inscribed as Stock.

(*ii*) Issued in Promissory Notes of the following denominations enfaced for payment of interest at the ________ Treasury.

________ Promissory Notes of Rs. ________ each.

________ „ „ of Rs. ________ each.

Signature ______________________

[illegible] ______________________ 1917. Address ______________________

Date of presentation at the Post Office.

____

Head Office Stamp.

Register No. ________

(*To be noted by the receiving Post Master.*)

(*To be noted by the Head Post Master.*)

N.B.—This form must be used for application of *ONE ONLY* of the issues of War Bonds. Applications for allotments for the two issues must be made on *separate forms*.

ANNEXURE C.

Post Office 5-year Cash Certificate.

(Not transferable except with the permission of the Postmaster-General.)

No.________.

Amount due on maturity Rs. ______.

This is to certify that ______________________________

is registered at the __________ Post Office as the holder of a Post Office 5-year Cash Certificate, issued in accordance with the terms of Notification No. 380-F., dated the 1st March 1917. The Government of India undertake to pay to him, on presentation of this Certificate at the aforesaid Post Office on or after the ________________ ________, Rs. ____, or at any earlier date the sum not exceeding Rs. ____, specified on the reverse of this Certificate as due on such date.

Post Office ______________.

Date of Issue ______________.

____

(Head Postmaster).

ANNEXURE D.

Table referred in clause 34 showing amounts due on Post Office 5-year Cash Certificates according to the dates on which payment is claimed.

If payment is claimed :—	Amount due on certificate for Rs. 10	Rs. 20	Rs. 50	Rs. 100
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Within one year from date of issue :—Amount originally paid, *viz.* ...	7 12 0	15 8 0	38 12 0	77 8 0
After 1 complete year from date of issue ...	8 1 0	16 2 0	40 5 0	80 10 0
" 15 complete months ...	8 2 6	16 5 0	40 12 6	81 9 0
" 18 " " ...	8 4 0	16 8 0	41 4 0	82 8 0
" 21 " " ...	8 5 6	16 11 0	41 11 6	83 7 0
" 2 complete years ...	8 7 0	16 14 0	42 3 0	84 6 0
" 27 complete months ...	8 8 9	17 1 6	42 11 9	85 7 6
" 30 " " ...	8 10 6	17 5 0	43 4 6	86 9 0
" 33 " " ...	8 12 3	17 8 6	43 13 3	87 10 6
" 3 complete years ...	8 14 0	17 12 0	44 6 0	88 12 0
" 39 complete months ...	9 0 0	18 0 0	45 0 0	90 0 0
" 42 " " ...	9 2 0	18 4 0	45 10 0	91 4 0
" 45 " " ...	9 4 0	18 8 0	46 4 0	92 8 0
" 4 complete years ...	9 6 0	18 12 0	46 14 0	93 12 0
" 51 complete months ...	9 8 6	19 1 0	47 10 6	95 5 0
" 54 " " ...	9 11 0	19 6 0	48 7 0	96 14 0
" 57 " " ...	9 13 6	19 11 0	49 3 6	98 7 0
" 5 complete years ...	10 0 0	20 0 0	50 0 0	100 0 0

FROM THE "GAZETTE OF INDIA," DELHI, SATURDAY, MARCH 10, 1917.

HOME DEPARTMENT.

NOTIFICATION.

ESTABLISHMENTS.

Delhi, the 5th March 1917.

No. 1075-*C.*—The Hon'ble Sir D. C. Johnstone, Kt., is permitted to resign His Majesty's Indian Civil Service with effect from the 23rd February 1917.

J. H. DUBOULAY,
Secretary to the Government of India.

FOREIGN AND POLITICAL DEPARTMENT.

NOTIFICATIONS.

Delhi, the 5th March 1917.

No. 1429-*D.* In pursuance of section 2 of the Defence of India (Criminal Law Amendment) Act, 1915 (IV of 1915), the Governor General in Council is pleased to make the following rules :—

Short title.

1. These rules may be called the Defence of India (Passport) Rules, 1917.

Definition.

2. In these rules, unless there is anything repugnant in the subject or context,

"Passport" means a passport for the time being in force, issued or renewed not more than two years previously by or on behalf of the Government of the country of which the person to whom it relates is a subject and, in the case of a person coming to India from any country other than the United Kingdom or a British possession issued or *viséd* by the British Ambassador or British Consul in that country, to which passport there is attached a photograph of the person to whom it relates.

"Competent authority" means any person authorised by order in writing by the Governor General in Council or by the Local Government to exercise the powers of a competent authority under these rules.

Landing or embarking in British India without passport prohibited.

3. No person coming from, or intending to proceed to, any place out of India shall, save as otherwise provided in these rules, land or embark at any port in British India unless he or she has in his or her possession a passport.

Power to exempt persons from the operation of the rules.

4. The Governor General in Council or the Local Government may by order in writing exempt, either absolutely or on such conditions as may be specified in the order, any person or class of persons from any of the provisions of these rules, and a competent authority may by like order and under like conditions exempt any person or class of persons from any of the said provisions.

Penalties.

5. Any person who,

(*a*) lands or embarks at any port in British India in contravention of rule 3 ;

(*b*) having been conditionally exempted from any of the provisions of these rules does any act in contravention of any condition specified in the order of exemption ;

(*c*) for the purpose of obtaining a passport or an order of exemption from any provision of these rules, or for the purpose of obtaining the renewal or variation of a passport or order, either for himself, herself or for any other person, makes a false statement or false representation,

shall be punishable with imprisonment for a term which may extend to six months, or with fine, or with both.

Penalty for obstruction to authority acting under these rules.

6. Any person who voluntarily obstructs, or offers any resistance to, or impedes, or otherwise interferes with, a competent authority, or any officer or other person who is carrying out the orders of such authority or who is otherwise acting in accordance with his duty under any of the provisions of these rules, shall be punishable with imprisonment for a term which may extend to one month, or with fine, or with both.

Attempts.

7. Any person who attempts to commit, or abets or attempts to abet the commission of any act punishable under these rules shall be punishable in like manner as if he or she had committed the act.

Power of arrest.

8. (1) A competent authority or any officer of the Police or of the Customs Department empowered by general or special order by the Local Government in this behalf, may arrest without a warrant any person against whom a reasonable suspicion exists of his or her being concerned in an offence punishable under these rules.

(2) Every authority or officer making an arrest under this rule shall, without unnecessary delay, take or send the person arrested before a Magistrate having jurisdiction in the case, or to the officer in charge of the nearest police station.

Exceptions.

9. Nothing in these rules shall apply to—

(a) any person whose age is, or appears to the competent authority to be, less than fifteen years;
(b) any member of His Majesty's naval or military forces or of the Indian Marine Service entering or leaving British India on duty;
(c) any member of the crew of any vessel who has been lawfully engaged as such in any country outside India and who leaves British India in continuation of the same voyage in the same vessel, or any member of the crew of any vessel who has been lawfully engaged in British India for an oversea voyage who satisfies a competent authority that he is by occupation a sea-faring man;
(d) any *bonâ fide* labourer proceeding to, or returning from, the Malay States of Ceylon; and
(e) any *bonâ fide* Mahomedan pilgrim proceeding to, or returning from, Jeddah or Basra.

The 6th March 1917.

No. 1451-*D.*—The following amendments to the rules for the examination in the Pashtu and Balochi languages of officers serving in Baluchistán published in the Notification by the Government of India in the Foreign and Political Department, No. 472-Est. B., dated the 22nd March 1916, are published for general information :—

In rules 1 (*a*) and 7 (*a*) *for* the words "Rs. 1,500" *read* "Rs. 1,600."

In rule 5 *after* the words "serving in Baluchistán" *insert* the following as a new rule "(*a*) The officers mentioned in rule 1 (*a*) an allowance of Rs. 100 a month so long as their substantive pay does not amount to Rs 1,600 a month" and reletter the present rules "(*a*)" and "(*b*)" as "(*b*)" and "(*c*)" after deleting the letter "(*a*)" which occurs after the words "rule 1" in the former.

In appendix A, rule VII, Appendix B, rule VII, Appendix C, rule VII, and Appendix D, rule VII, *after* the words "Rs. 1,500 a month or more" *insert* "(Rs. 1,600 a month or more in the case of officers of the Political Department of the Government of India)."

Simla, the 7th March 1917.

No. 214-*G.*—With reference to Notification No. 1737-G., dated the 20th September 1916, the following Order of His Majesty in Council, which was published in the *London Gazette* of the 26th January 1917, is published for general information :—

At the Court at Buckingham Palace, the 24th day of January 1917.

Present.

The King's Most Excellent Majesty.
Lord President.
Lord Chamberlain.
Lord Cowdray.
Sir Frederick Ponsonby.
Sir John Jordan.
Mr. J. W. Gulland.
Mr. Thomas Wiles,
Mr. L. S. Jones,

Whereas by treaty, capitulation, grant, usage, sufferance and other lawful means His Majesty the King has jurisdiction in Bahrein :

And whereas by "The Bahrein Order in Council, 1913," provision was made for the exercise of such jurisdiction :

And whereas by Article 79 (1) of the said Order it was provided that the said Order should come into force on such day within six months of its publication in the *Gazette of India* as the Governor General of India in Council might, by notification in the said gazette, appoint in that behalf :

And whereas the said Order was published in the *Gazette of India* on the 3rd February 1915 :

And whereas by "the Bahrein (Amendment) Order in Council, 1915," the words "one year" were substituted for the words "six months," in Article 79 (1) of the said Bahrein Order in Council, 1913, and it was further provided that it should be lawful for the Secretary of State, by notice given under his hand, to extend the said period of one year for such period, not exceeding twelve months, as might be prescribed in the said notice, and that such notice should be published in the *Gazette of India* :

And whereas the Secretary of State has, by notices given under his hand, extended the said period of one year for a period of twelve months, and such notices have been published in the *Gazette of India* :

And whereas it is desirable further to postpone the coming into force of the said Bahrein Order in Council, 1913 :

Now, therefore, His Majesty, by virtue and in exercise of the powers in this behalf by "The Foreign Jurisdiction Act, 1890," or otherwise in His Majesty vested, is pleased, by and with the advice of His Privy Council, to order, and it is hereby ordered as follows :—

1. This Order may be cited as "The Bahrein (Amendment) Order in Council, 1917" and shall be read as one with "The Bahrein Order in Council, 1913," and "The Bahrein (Amendment) Order in Council, 1915."

2. The words "four years" are substituted for the words "twelve months" in Article 2 of "The Bahrein (Amendment) Order in Council, 1915."

3. This Order shall come into force from the date hereof.

And the Right Honourable Arthur James Balfour, O.M., and the Right Honourable Austen Chamberlain, two of His Majesty's Principal Secretaries of State, are to give the necessary directions herein.

ALMERIC FITZROY.

No. 215-*G.*—With reference to Notification No. 214-G., dated the 7th March 1917, the following Notice under the hand of His Majesty's Secretary of State for India, dated the 2nd February 1917, is published for general information :—

Whereas by Article 79 (*i*) of the "Bahrein Order in Council, 1913," provision was made that the said order should come into force on such day within six months of its publication in the *Gazette of India* as the Governor General of India in Council might by notification in the said gazette appoint on that behalf : And whereas the said Order was published in the *Gazette of India* on the 3rd February 1915 :

And whereas by Article 2 of the "Bahrein (Amendment) Order in Council, 1915," the words "one year" were substituted for the words "six months" in Article 79 (*i*) of the Principal Order : and it was also provided that it should be lawful for the Secretary of State, by notice given under his hand, to extend the said period of one year for such period not exceeding twelve months, as may be prescribed in the said notice.

And whereas by two notices, dated the 17th January 1916, and the 2nd August 1916 respectively, the Right Honourable Austen Chamberlain, one of His Majesty's Principal Secretaries of State, extended the said period of one year for two further periods of six months making a period of two years in all :

And whereas it is desired to extend the said period of two years for a further period of six months :

And whereas by Article 1 of the "Bahrein (Amendment) Order in Council, 1917," it was provided (*inter alia*) that the said Order should be read as one with the two Orders firstly

and secondly hereinbefore recited and also by Article 2 of the said Order it was provided that the words "four years" were substituted for the words "twelve months" in Article 2 of the Order secondly hereinbefore recited:

Now I, the Right Honourable Austen Chamberlain, one of His Majesty's Principal Secretaries of State, do hereby give notice under my hand that the said period of two years heretofore mentioned be extended for a further period of 6 months.

2nd February 1917. AUSTEN CHAMBERLAIN.

A. H. GRANT,

Secretary to the Government of India.

DEPARTMENT OF COMMERCE AND INDUSTRY.

NOTIFICATIONS.

Delhi, the 7th March 1917.

No. 1092-*C. W. D.*—In exercise of the powers conferred by Section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), the Governor General in Council is pleased to direct that the following alteration shall be made in the schedule appended to this Department's Notification No. 7133-W.-II, dated the 12th August 1916, as subsequently amended, *viz.* :—

(I) *Delete* item 41.

(II) *Insert* as item 12 (*c*) the following, *viz.* :—

Articles.	Destination.	Exceptions and Exemptions.
12 (*c*) Hides (raw)	All destinations.	

The 10*th March* 1917.

No. 1030-*Spl.*—In exercise of the powers conferred by Section 10 of the Enemy Trading Act, 1916 (X of 1916), the Governor General in Council is pleased to direct that the following amendment shall be made in the Registration of Enemy Property Rules published with Notification No. 6803-W.-II, dated the 5th August 1916, namely :—

In clause (*a*) of sub-rule 1 of rule 2 of the said rules for the definition of "Enemy" the following shall be substituted, namely :—

"'Enemy' means a hostile foreigner or hostile firm, or any person or company residing or carrying on business in the dominions of any State at war with His Majesty."

No. 2581-*S.*—The following Order in Council is published for general information, in continuation of the Notification in this Department, No. 4676, dated the 24th April 1915 :—

AT THE COURT AT BUCKINGHAM PALACE.

The 10th day of January 1917.

PRESENT :

THE KING'S MOST EXCELLENT MAJESTY IN COUNCIL.

WHEREAS on the 11th day of March 1915, an Order was issued by His Majesty in Council directing that all ships which sailed from their ports of departure after the 1st day of March 1915, might be required to discharge in a British or Allied port goods which were of enemy origin or of enemy destination or which were enemy property :

And whereas such Order in Council was consequent upon certain Orders issued by the German Government purporting to declare, in violation of the usages of war, the waters surrounding the United Kingdom a military area, in which all British and Allied merchant vessels would be destroyed, irrespective of the lives of passengers and crew, and in which neutral shipping would be exposed to similar danger, in view of the uncertainties of naval warfare :

And whereas the sinking of British, Allied, and neutral merchant ships, irrespective of the lives of passengers and crews, and in violation of the usages of war, has not been confined to the waters surrounding the United Kingdom, but has taken place in a large portion of the area of naval operations :

And whereas such illegal acts have been committed not only by German warships but by warships flying the flag of each of the enemy countries :

And whereas on account of the extension of the scope of the illegal operations carried out under the said German Orders, and in retaliation therefor, vessels have been required under the provisions of the Orders in Council aforementioned to discharge in a British or Allied port goods which were of enemy origin or of enemy destination or which were enemy property, irrespective of the enemy country from or to which such goods were going or of the enemy country in which was domiciled the person whose property they were :

And whereas doubts have arisen as to whether the term "enemy" in articles 3 and 4 of the said Order in Council includes enemy countries other than Germany.

Now, THEREFORE, His Majesty is pleased by and with the advice of His Privy Council, to order and it is hereby ordered, as follows :—

1. In articles 3 and 4 of the said Order in Council of the 11th March, 1915, aforementioned, the terms "enemy destination" and "enemy origin" shall be deemed to apply and shall apply to goods destined for or originating in any enemy country and the term "enemy property" shall be deemed to apply and shall apply to goods belonging to any person domiciled in any enemy country.

2. Effect shall be given to this Order in the application of the said Order in Council, of the 11th March, 1915, to goods which previous to the date of this Order have been discharged at a British or Allied port, being goods of destination or origin or property which was enemy though not German, and all such goods shall be detained and dealt with in all respects as is provided in the said Order in Council of the 11th March, 1915.

J. C. LEDLIE,

No. 2530-*C.-W.*—In exercise of the powers conferred by Section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), the Governor General in Council is pleased to direct that the following additions and alterations shall be made in this Department notification No. 66-C. W. D., dated the 13th January 1917, as subsequently amended, *viz.*:—

Additions.

Ault and Wiborg Company.

Canton Nanyang Brothers Tobacco Company.

China Trading Company (Tin Fah Hong).

Confiance (La) Insurance Company.

Dick, Bellamy and Company, Shanghai.

Eastern and Australian Import and Export Company.

Far East Oxygen and Acetylene Company.

Hurst, M., and Company, Limited.

Judah and Meyers.

Kuang Li Ho, Shanghai.

Lewis Berger and Sons, Limited.

Russian Internal and Export Trading Company.

Shainin, L. Shainin's Russian Provision Store.

Tai Feng Kung Sen.

Teplitzky, M. L., Import and Export.

Tetley, L. T. (Liquidator of the Austrian Export and Import Company, Limited), Shanghai.

Tin Fah Hong (China Trading Company).

Urbaine (L') Fire Insurance Company of Paris.

Wells Fargo and Company.

Alterations

Brandt and Company should read Brandt, A., and Company, Hankow

China Traders' Insurance Company, Limited, should read British Traders' Insurance Company, Limited, Shanghai.

Fukul and Company should read Fukui and Company, Shanghai.

Gadai Yoko should read Gidai Yoko, Shanghai.

Handa Menko should read Handa Menko and Company, Shanghai.

Hattori Yoko should read Hattori, K., Shanghai.

Heiman and Company should read Heiman, S., and Company.

Hsin-li and Company (Chungking) should read Hsing-li and Company, Chungking and Shanghai.

Kakiage, Yoko, should read Kakiage, B., and Company, Shanghai.

Nisshin Yabuko should read Nisshin Yakubo, Shanghai.

Osaka Kobayashi Shiten should read Osaka Kobayashi Shoten, Shanghai.

Osaka Shosen Kaisha (Canton) should read Osaka Shosen Kaisha, Canton and Shanghai.

Sowa should read Sowa, K., and Company, Shanghai.

Toa and Company should read Toa and Company, Limited, Tientsin.

Toa Tobacco Company, Newchwang, should read Toa Tobacco Company, Newchwang and Shanghai.

Removals.

London Ladies' Tailors.

Sansuiken.

No. 2608-*C. W.*—The following Order in Council is published for general information :—

AT THE COUNCIL CHAMBER, WHITEHALL,

The 2nd day of February, 1917.

BY THE LORDS OF HIS MAJESTY'S MOST HONOURABLE PRIVY COUNCIL.

WHEREAS it is provided by Section 2 of the Customs (Exportation Prohibition) Act, 1914, that any Proclamation or Order in Council made under Section 8 of the Customs and Inland Revenue Act, 1879, as amended by the Act now in recital, may, whilst a state of war exists, be varied or added to by an Order made by the Lords of the Council on the recommendation of the Board of Trade :

And whereas it is provided by Section 2 of the Customs (Exportation Restriction) Act, 1914, that any Proclamation made under Section 1 of the Exportation of Arms Act, 1900, may, whether the Proclamation was made before or after the passing of the Act now in recital, be varied or added to, whilst a state of war exists, by an Order made by the Lords of the Council on the recommendation of the Board of Trade :

And whereas by a Proclamation, dated the 10th day of May, 1916, and made under Section 8 of the Customs and Inland Revenue Act, 1879, and Section 1 of the Exportation of Arms Act, 1900, and Section 1 of the Customs (Exportation Prohibition) Act, 1914, the exportation from the United Kingdom of certain articles to certain or all destinations was prohibited :

And whereas by subsequent Orders of Council the said Proclamation was amended and added to in certain particulars :

And whereas there was this day read at the Board a recommendation from the Board of Trade to the following effect :—

That the proclamation, dated the 10th day of May, 1916, as amended and added to by subsequent Orders of Council, should be further amended by making the following amendments in and additions to the Schedule to the same :—

(1) That the following headings should be deleted :—

(*b*) Bones in any form and bone ash ;

Chemicals, etc. :—

(*c*) Anthracene oil and mixtures and preparations containing anthracene oil ;

(*c*) Creosote, and creosote oils (except wood tar oil) and mixtures and preparations containing such creosote or creosote oils ;

(*c*) Green oil, and mixtures and preparations containing green oil ;

(*b*) Potash salts (except potassium, chlorate, cyanide, nitrate (saltpetre), perchlorate, and permanganate) and mixtures containing such potash salts ;

(*c*) Fishing gear (except tackle for fishing by rod and line) ;

(*b*) Guanos ;

Insulating materials, the following :—

(*c*) Zinc barium pigments made from zinc salts and barium sulphate.

(*b*) Manures, compound, containing nitrate or phosphate ;

(*b*) Phosphate rock, namely :—

Apatites ;

Phosphates of lime and alumina ;

Provisions and victuals which may be used as food for man, the following :—

(*a*) Peas (except tinned and bottled peas, and peas packed in cardboard boxes or similar receptacles).

(2) That the following headings should be added :—

(*a*) Bones in any form and bone ash ;

Chemicals, etc. :—

(*a*) Anthracene oil, and mixtures and preparations containing anthracene oil ;

(*a*) Creosote, and creosote oils (except wood tar oil) and mixtures and preparations containing such creosote or creosote oils ;

(*a*) Green oil, and mixtures and preparations containing green oil ;

(*a*) Potash, muriate of ;

(*b*) Potash salts (except potassium chlorate, cyanide, muriate, nitrate (saltpetre), perchlorate, permanganate, and sulphate), and mixtures containing such potash salts ;

(*a*) Potassium sulphate ;

(*a*) Zinc oxide ;

(*c*) Fishing gear including tackle for fishing by rod and line.

(*a*) Guanos ;

Insulating materials, the following :—

(*c*) Zinc barium pigments made from zinc salts and barium sulphate (except zinc oxide) ;

(*a*) Manures, compound ;

(*a*) Manures, organic ;

(a) Phosphate rock, namely :—

Apatites ;

Phosphate of lime and alumina ;

Provisions and victuals which may be used as food for man, the following :—

(c) Ginger, preserved ;

(a) Peas of all kinds ;

(a) Sausages ;

(b) Rubies and sapphires, natural or synthetic ;

Woods, the following :—

(c) Cherry, wild ;

(c) Cotton ;

(c) Gum ;

(c) Ebony ;

(c) Maple ;

(c) Palm ;

(b) Quebracho ;

(c) Rose ;

(a) Zinc dust.

NOW, THEREFORE, Their Lordships, having taken the said recommendation into consideration, are pleased to order, and it is hereby ordered, that the same be approved.

Whereof the Commissioners of His Majesty's Customs and Excise, the Director of the War Trade Department, and all other persons whom it may concern, are to take notice and govern themselves accordingly.

ALMERIC FITZROY.

No. 2645-*C. W.*—In exercise of the powers conferred by section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), the Governor General in Council is pleased to direct that the following additions and alterations shall be made in the Schedule appended to this Department Notification No. 1695-C.W., dated the 17th February 1917, as subsequently amended, *viz.* :—

SCHEDULE.

Additions.

ARGENTINA AND URUGUAY.

Aust, Alfonso, Calle San Martin 345 and Calle Suarez 1921, Buenos Aires, Argentina.

Carriguy, E. R., Casilla 51 ; Defensa 542, and P. Mendoza 3457, Buenos Aires, Argentina.

Cruz Alta, Ingenio Azucarero Germano Argentino, Tucuman, Argentina.

Estrader, Pedro, Calle Salsipuedes 231, Montevideo, Uruguay.

Hansa Mining Company ("Hansa" Sociedad Anonima de Minas), Calle Maipu 463, Buenos Aires, and Concaran San Luis, Argentina.

Lindwedel, Schreyer & Company, Calle Venezuela 131 and Calle Azopardo 467, Buenos Aires, Argentina.

Lubeck, Servos & Company, Calle Uruguay 769 and Calle Rincon 522, Montevideo, Uruguay.

Sturzenegger, Alfredo & Jorge, Calle Sarandi 366, Montevideo, Uruguay.

Szulc & Raedler, Calle Florida 1430, Montevideo, Uruguay.

Torviso, Ricart, & Company, Calle General Mitre 643, Rosario, Argentina.

BOLIVIA.

Diaz Hijos, y Cia., Sucre and Potosi.

Lazcano, Alejandro, Sucre.

Mœrch, Bauer & Company, Sucre and Potosi.

Schutte, (Partner of Morales, Bertram & Company), Sucre.

Villalabos, Moises J., La Paz.

BRAZIL.

Behrensdorff (Viuva de F.) & Company, Rua Voluntarios da Patria Porto Alegre, and Pelotas.
Boschen, Carlos, & Company, Rio de Janeiro.
Costa, Rua da Alfandega 60, Rio de Janeiro.
Gins, Adolf, Porto Alegre.
Haupt & Company, Rua da Alfandega 60 and Rua Boa Vista 25, Rio de Janeiro.
Hoffmeister, Witte and Company, Rua das Princezas 20, Bahia.
Kaufmann, J., Rua F. de Abreu 15, Sao Paulo.
Krieger, Emilio P. Rua dos Andradas 443, Porto Alegre.
Lesinski & Company, Rua Voluntarios da Patria 401, Porto Alegre.
Moeller, H. Theo., Rua Voluntarios da Patria, 32, Porto Alegre.
Moll Francisco, Rio Grande do Sul.
Ohl, Paul., Partner of Seligmann & Company), Para.
Reinhardt, Cesar, Becco do Rosario, Porto Alegre.
Schmidt & Company, Rua Sao Bento 60 Sao Paulo.
Schneider, Carl., Rua do Principe, Joinville, Sta. Catharina.
Schroeder & Company, Rua 7 de Setembro, Porto Alegre
Sergenicht, Conrado, Rua Triumpho 10, Sao Paulo.
Sperb, Carlos Albino, & Company, Rua 7 de Setembro, 159, Porto Alegre.
Stoky, Jorge F., Rua Christovao Colombo 18, Rio de Janeiro.
Wiedeman & Gins, Rua do Commercio, Porto Alegre.
Wöbcken (Adolpho) & Krebs, Rua da Quitanda 147, Rio de Janeiro.

CHILE.

Cabezas, A., & Company, Antofagasta.
Compania Maritima Alemana, Valparaiso.
Schmidt & Wehrhahn, Valpairaiso.
Soria, Isidoro, Santiago.
Stanke, Alberto, San Antonio 186, Santiago; and Talca, Concepcion and Valparaiso.
Sylvester, Hirsch, Huerfanos 975, Santiago.

COLOMBIA.

Muñoz, Cali.

DENMARK.

Danske Actieselskab Continentale, Amaliegade 28, Copenhagen.
Danske Fedtimport Kompagni, Vestergade 11, Copenhagen.
Krebs, Carl, Kongens Nytorv 6 Copenhagen.
Norstrand, Carl, Kongens, Nytorv 6 Copenhagen.
Reiniger, Gebbert, & Schall, A/S., Nybrogade 32, Copenhagen.
Voigt, Hans, Amaliegade 28 and Peder Skramsg. 19, Copenhagen,

JAPAN.

Arai Tasuji, 7 Nakayamate-dori, 5 Chome, Kobe.
Etsuze Yamasaki, P. O. Box 225, Kobe.
Habu & Company, Kobe.
Kramer, H., 315 Shimo Shibuya, Tokyo.
Shohei Hirai, P. O. Box 926, Kobe.
Takeo Yamaguchi, 884 Nishi Tobemachi, Yakohama.

MOROCCO.

Dukali, Nokhtar ben el Maati, Laraiche.
Kuhalmann, Alfred, Laraiche.
Nolting, Fritz, Laraiche.

NETHERLANDS.

Hall, H. Van der, Boompjes 109, Rotterdam.
Hollandsche Verfstoffenfabriek, Vaals, near Maastricht.

NETHERLAND EAST INDIES.

Advice Bureau Voor Landbouw en Industrieele Ondernemingen, Sourabaya.
Pangasaman, Java.
Spiegel (H.), Handel Maatschappy Samarang.
Thesing, Leo, Sourabaya.

NORWAY.

Fosna Canning Company, Christiansund N.

Norkse Salgskontor i Hamburg, Det, A/S., Christiansund.

Salgskontor i Hamburg, Det Norske, A/S., Christiansund.

Sundt, Brodrene, Verktoimaskinfabrik, A/S., Lakkegt 55/59, Christiania.

PERU.

Arana, Eduardo, Mollendo.
Botica Inglesa, (O. Wagner y Cia), Calle Espaderos, Lima.
Bustamente Manuel J., Mollendo.
Portugal, Eduardo, E., Mollendo.
Rathjens, Guillermo, Arequipa.
Vela, Daniel.
Wagner, O., y Cia., (Botica Inglesa), Calle Espaderos, Lima.

SPAIN.

Alonso, (see Gonzalez Alonso, Julio).
Cano, Luis, (see San José Cano, Luis).
Cobreros, José, Bilbao.
Dalmau, Gaudalupe, Tarragona.
Heyser, (see Mond y Heyser, Julio).
Industrias Forb, Sociedad Anonima, Calle Lauria 104 and Calle Valencia 293, Barcelona.
Jaenicke, Alejandro, Calle, Santa Rosa 4, Gijon.
Lafuente, Francisco, Malaga.
Lafuente, Ricardo, Malaga.
Mond y Heyser, Julio, (late Mond & Werner), Aniceto Saenz 11, Arrayan 25 and San Luis, 42, Seville.
Moritz, E. H., Calle, Consejo de Ciento 325, Barcelona.
Pallares, Enriquieta Plaza Urquinaona 3, Barcelona.
Perez, Vidua, é Hijos de Luis, Redondela, Muros and Villanueva de Arosa.
Prats, Alberto, Carrera de la Estacion, Caceres.
Ramirez y Compania, Calle Aragon, Barcelona.
Rissmann, Federico, O., Calle Lauria 104 and Calle Valencia 293, Barcelona.
San José Cano, (Luis) S., en C., Rambla, Santa Monica 14, Barcelona.
Schutte, Alfred H., & Company, Calle Lauria 18, Barcelona; and Calle Lochana 1, Bilbao.
Weinstein, Martin, Calle Montalbán 7, Madrid.

SWEDEN.

Klingener, E., Packhuspl. 2, Gothenburg.
Malmö Kylvarubolag Ishuset, St. Nyg 83, Malmö.
Moritz, Julius, A/B., S. Hamngatan 19, Gothenburg.
Schimmelpfeng (W.) Auskunftei, Fredsgatan 2, Stockholm.
Wennerrsten, August, Kungsgatan 56, Stockholm.
Wennersten & Klingerberg, Kungsgatan 56, Stockholm.

VENEZUELA.

Redler (Otto) Sucesor & Company, Puerto Cabello and Barquisimeto.

REMOVALS.

ARGENTINA AND URUGUAY.

Bonino, José A., Calle Rincon 456, Montevideo, Uruguay.

Brito, Enrique, Rondeau 2126, Montevideo, Uruguay.

María, Carlos de la, Montevideo, Uruguay.

Panzera, Reinaldo, Buenos Aires, Argentina.

BRAZIL.

O'Day, D. Tyne.

Studer, J., & Company, Rua das Princezas 20, Bahia.

JAPAN.

Lessner, S. D., 35 Nakamachi, Kobe; 6 Megasaki, Nagasaki.

MOROCCO.

Amir, Taher Ben, Laraiche.

Odadiah, Joseph Brahim, Laraiche.

Soudry (Essoudry), Samuel (Soudry Mordechai & Elias), Laraiche.

NETHERLANDS.

Verhoeven, H. J. L., Reguliersgracht 28, Amsterdam.

NETHERLAND EAST INDIES.

Katz, S., & Company, Medan and Palembang.

Reichler & Company, Medan and Palembang.

Zeitlin, A., Palembang.

PORTUGUESE EAST AFRICA.

Ferreira, Joaquim, Quelimane.

SPAIN.

Iturriagagoitia, Viuda é Hijo de J., Bilbao.

Lluch y Vinals, Salvador, Paseo de Gracia 51, Barcelona.

Oliver, Ladislau, Barcelona.

Postigo, Manuel, Trinidad Grund 21, Malaga.

Postigo, Salvador, Trinidad Grund 21, Malaga.

VARIATIONS.

Corrections in the names and alterations in and additions to addresses in the persons or firms whose names have been already published.

ARGENTINA AND URUGUAY.

Allgemeine Electricitats Gesellschaft, (Compania Sudamericana de Electricadad), Calle Alsina 434, Buenos Aires, and all Branches in Argentina and Uruguay.

Pintos, Domingo Manuel, Avenida de Mayo 1402-1500, Buenos Aires, Argentina.

BRAZIL.

Brando, Viuva Carlos, & Company, Florianopolis,

should read

Brando & Company, Florianopolis.

Vieira de Mello, Francisco, Bahia.

ECUADOR.

Tagua Handels Gesellschaft, M., B. H., all Branches.

Esmeraldas Branch should also read

Esmeraldas Handels Gesellschaft.

MOROCCO.

Lordjman, Haim (Jaime) V., Tangier,

should read

Tordjman, Haim (Jaime) V., Tangier,

NETHERLANDS.

Duiker, J., Weteringschans 171, Amsterdam.

Schwedersky's Nachf. Memel, A. H., Gravendijkwal 100, Rotterdam.

NETHERLAND EAST INDIES.

Emmerick, Van, Sourabaya. (No connection with Voorheen Van Emmericks & Company, Sourabaya.)

NORWAY.

Waal, Jacab, Neuberggt. 2, Christiana.

PORTUGAL.

Cescha, E, Madeira,

should read

Gesche, E, Madeira.

Sociedade Insulana de Transportes Maritimos Ltda., Travessa da Ribeira Nova 26, Lisbon; and Funchal, Madeira.

SPAIN.

Gonzalez Alonso, Julio, Alameda de Mazarredo 1, Bilbao.

Hartmann, Pablo, Calle Cortes 591, Barcelona; Madrid, Valencia and Seville.

Maximo, Otto, Carrera San Jeronimo, Madrid,

should read

Otto, Maxima, Carrera San Jeronimo, Madrid.

No. 1038-*C. W. D.*—In exercise of the powers conferred by Section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), the Governor General in Council is pleased to direct that the following addition shall be made in the Schedule appended to this Department's Notification No. 7133-W. II, dated the 12th August 1916, as subsequently amended, *viz.* :—

Insert as a new entry after item 31 the following :—

Articles.	Destinations.	Exceptions and exemptions.
31 (*a*) Corundum of all kinds (including rubies and sapphires).	All destinations except the United Kingdom.	......

No. 1146-*C. W. D.*—In exercise of the powers conferred by section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), the Governor General in Council is pleased to direct that the following addition shall be made in the Schedule appended to this Department's Notification No. 7133-W. II., dated the 12th August 1916, as subsequently amended :—

Insert as a new entry after item 14 the following :—

Articles.	Destinations.	Exceptions and excemptions.
14 (*a*) Machinery and millwork of all kinds.	All destinations.	...

H. F. HOWARD.

Secretary to the Government of India.

ARMY DEPARTMENT.

Delhi, the 9th March 1917.

APPOINTMENTS

CANTONMENT MAGISTRATES' DEPARTMENT.

No. 333.—The services of Lieutenant-Colonel W. G. Hodgson, Indian Army, Supernumerary List, are placed at the disposal of the Government of the Punjab for employment as a Cantonment Magistrate.

INDIAN ARMY.

Army Reserves.

No. 335.—The following gentlemen are appointed to the Indian Army Reserve of Officers, subject to His Majesty's approval:—

* * * * * *

Infantry Branch.

To be Captains.

Miles Irving. Dated 20th February 1917.

* * * * * *

No. 337.—Captain Miles Irving, Indian Army Reserve of Officers, is granted the temporary rank of Lieutenant-Colonel, while employed as an Assistant Adjutant-General, Army Headquarters, India, subject to His Majesty's approval, with effect from the 20th February 1917.

RETIREMENTS.

INDIAN ARMY.

No. 355.—Lieutenant-Colonel Morton Stevens, Supernumerary List, is permitted to retire from the service on account of ill-health, subject to His Majesty's approval; with effect from the 28th February 1917.

VOLUNTEER CORPS.

APPOINTMENTS, PROMOTIONS AND RESIGNATIONS

1st Punjab Volunteer Rifles.

No. 361.—Douglas Willison McQuillen to be Second-Lieutenant, to fill an existing vacancy. Dated the 22nd December 1916.

Lieutenant Charles William Carson to be Captain, to fill an existing vacancy. Dated 2nd February 1917.

Lieutenant Noel Mason, to be Captain, to fill an existing vacancy. Dated the 2nd February 1917.

A. H. BINGLEY, *Major-General,*

Secretary to the Government of India.

BOARD OF EXAMINERS.

NOTICE.

Qualified Urdu Munshis.

THE following list of Munshis who are qualified to teach Urdu under India Army Order No. 162 of 1907 is published for the information of all those students of this language who are desirous of obtaining competent teachers :—

AMBALA.

M. Mohd. Miyan Khan ... ... Saddar Bazar, Ambala.
M. Mohd. Akbar Khan ... ... The Oriental Lodge, Ambala.
M. Anand Sarup ... ... Saddar Bazar, Ambala Cantonment (winter only).

FEROZEPORE.

M. Suraj Narain, B.A. ... ... Kabari Bazar, Ferozepore.

JHELUM.

M. Thakur Das Pahwa ... ... Officers' Munshi, Jhelum.

JULLUNDUR.

M. Karam Chand ... ... C/o Jacki Mull & Sons, Saddar Bazar, Jullundur Cantonment.

KASAULI.

M. Anand Sarup ...	... Depôt Munshi, Kasauli (summer only).

LAHORE.

M. Sham Lal, Bhargava ...	... Officers' Munshi, Saddar Bazar, Lahore Cantonment.
M. Sayyad Aulad Ali, Gilani	... Miran Shah Lane, Taksali Gate, Lahore.
M. Mohd. Khalil-ur-Rahman, Sabri	... Mohalla Sammian, Chhawni Manawala, Taksali Gate, Lahore.
M. Mool Chand Saihgal	... Regimental Munshi, 1/5th Devonshire Regiment, Saddar Bazar, Lahore Cantonment.

MURREE HILLS.

M. S. C. Bagchi ...	... Munshi, Lawrence Government European School, Ghoragali, P. O. Murree Hills.

RAWALPINDI.

M. Ghulam Muhiuddin ...	... R. A. Brigade Munshi, Rawalpindi.
M. Ghulam Rasul ...	... Saddar Bazar, Rawalpindi.
M. Kazi Abdul Haqq Khan	... C/o Kazi Najam-ud-din Khan, Officers' Munshi, Jhangi Street, Rawalpindi City.
M. Shaikh Amir Bakhsh, Gyani (Munshi Fazil).	Officers' Munshi, Ahata Sultan, Rawalpindi City.

SIALKOT.

M. Ajab Shah Anand ...	... Officers' Munshi, Saddar Bazar, Sialkot.

N. B.— * * * * * * * * * *

Whenever any Munshi changes his address, he is requested to communicate his new address to the Board of Examiners.

O. F. JENKINS,
Secretary and Member, Board of Examiners.

2439 PGG—750—16-3-17—SGPP Lahore.

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PUNJAB AND ITS DEPENDENCIES.

Published by Authority

LAHORE, FRIDAY, MARCH 23, 1917.

PART II.

Republications from the "Gazette of India."

[Third publication.]

GOVERNMENT OF INDIA, FINANCE DEPARTMENT.

NOTIFICATION No. 380-F., Delhi, the 1st March 1917.

INDIAN WAR LOAN.

The whole of the cash subscriptions received will be given to His Majesty's Government for the prosecution of the War.

5 per cent. War Loan 1929–1947.

5½ per cent. War Bonds 1920, 5½ per cent. War Bonds 1922.

Post Office 5-year Cash Certificates (Issue of 1917-18).

Principal and interest secured on the assets and revenues of the Government of India.

I.—War Loan 1929–147.

ISSUE PRICE: Rs. 95 PER CENT. payable as follows:

For fully paid allotments: Rs. 95 per cent. on application.

For instalment allotments: Rs. 15 per cent. on application and the balance in four monthly instalments of Rs. 20 per cent. each on the 15th day, or if that be a Sunday, on the 16th day, of the first, second, third, and fourth months succeeding that in which the application is made.

INTEREST: Rs. 5 PER CENT. per annum payable on the 15th February and the 15th August.

DATE OF REDEMPTION.—If not previously redeemed, the War Loan 1929—1947 will be repaid at par on the 15th August 1947: but the Government of India reserve to themselves the right to redeem the Loan or any part of it at par, on or after the 15th August 1929, on giving three calendar months' notice in the *Gazette of India*.

SINKING FUND.—For the purpose of providing against depreciation in the market price of the War Loan 1929—1947, the Government of India undertake to set aside annually a sum equal to one and one-half per cent. of the amount of the War Loan 1929—1947 to form a fund to be used for the purchase of securities of that loan for cancellation, whenever the market price falls below the issue price.

II.—War Bonds 1920 and War Bonds 1922.

(FREE OF INCOME TAX).

ISSUE PRICE : Rs. 100 PER CENT. payable as follows :

For fully paid allotments : Rs. 100 per cent. on application.

For instalment allotments : Rs. 20 per cent. on application and the balance in four monthly instalments of Rs. 20 per cent. each on the 15th day, or if that day be a Sunday, on the 16th day, of the first, second, third, and fourth months succeeding that in which the application is made.

INTEREST : Rs. 5½ PER CENT. per annum payable on the 15th February and the 15th August.

DATE OF REDEMPTION : War Bonds 1920 are repayable on the 15th August 1920, War Bonds 1922 on the 15th August 1922.

III.—Post Office 5-year Cash Certificates.

(FREE OF INCOME-TAX).

FOR

Rs. 10, Rs. 20, Rs. 50, and Rs. 100.

PAYABLE 5 YEARS AFTER ISSUE.

ISSUE PRICE :

Rs. 7-12, Rs. 15-8, Rs. 38-12, and Rs. 77-8.

These certificates may also be cashed at the Post Office of issue at any time during the five-year period at the rates prescribed in Annexure D to this Notification.

Form of securities. 1. Securities in respect of War Loan 1929—1947, War Bonds 1920 and War Bonds 1922, will be issued at the option of the applicant (to be stated in his application) in the following forms—

(1) Inscribed Stock Certificate ... transferable by deed ;

(2) Promissory Notes ... ... transferable by endorsement ;

(3) Bearer Bonds ... ... transferable by delivery.

In the absence of any specified option, securities will, in the first instance, be issued in the form of Inscribed Stock Certificates.

Income-tax. 2. Interest on War Bonds 1920 and War Bonds 1922 will be exempt from income-tax but not from super-tax.

Interest on War Loan 1929—1947 is not exempt from income-tax or super-tax. Income-tax will be levied in accordance with the provisions of Part III of the Second Schedule of the Income-tax Act.

Conversion rights. 3. For every Rs. 100 (nominal) of War Loan 1929—1947 taken up, the subscriber may convert Rs. 150 (nominal) of the 3 per cent. of any of the 3½ per cent. Rupee Loans, or of the 4 per cent. Conversion Loan, 1916-17, of the Government of India, and receive in lieu thereof War Loan 1929—1947 at the rate of :—

Rs. 65 War Loan (nominal), for every Rs. 100 (nominal), of 3 per cent. loan converted.

" 76 " " " " " " " " 3½ " " " "

" 92 " " " " " " " " 4 " " Conversion Loan converted.

together with such further amount of War Loan as may be required to make up an exact multiple of Rs. 100, subject to the payment in cash of this further amount less one anna in the rupee.

4. Conversion rights may be exercised at any time after the 1st November 1917 but not after than the 15th January 1918. Conversion warrants will be negotiable and will be issued in Bearer form.

5. Securities of War Loan 1929—1947 issued by conversion will bear interest from the 15th August 1917. No interest will be paid separately in respect of the cash payments made under clause 3 above.

6. Holdings of War Loan 1929—1947, War Bonds 1920, and War Bonds 1922, do not carry any right of conversion into any future issue that may be made by the Government of India.

Applications.

7. Applications for War Loan 1929—1947, War Bonds 1920 and War Bonds 1922 (other than applications through the Post Office under the procedure described in clauses 20 to 23 of this Notification) should be in the form appended (Annexure A), and may be presented any day from Thursday, the 15th March 1917, to Friday, the 15th June 1917, to any of the following officers or persons :—

(1) The Controller of Currency, Calcutta, or any Provincial Accountant-General or Comptroller,

(2) The Secretaries and Treasurers, Banks of Bengal, Bombay and Madras, at their Head Offices, or the Agents of these Banks at any Indian Branch, and

(3) Officers in charge of Government treasuries at district head-quarters.

8. Applications must be for sums of Rs. 100 or multiples of that sum.

9. Applications for the sum of Rs. 100 only must in all cases be accompanied by full payment, namely, Rs. 95 in the case of War Loan 1929—1947, and Rs. 100 in the case of War Bonds 1920 and War Bonds 1922.

10. Applications for sums of Rs. 200 or more in War Loan 1929—1947, War Bonds 1920 or War Bonds 1922 may be either for :—

(*a*) Fully paid allotments, or

(*b*) Instalment allotments.

11. Applications for Post Office 5-year Cash Certificates will be regulated by the procedure described in clauses 32 to 40 of this Notification.

Brokerage.

12. A commission of one-eight per cent. will be allowed to recognised bankers and brokers on allotments made in respect of cash applications bearing their stamp, but this commission will not be allowed in respect of applications received through the Post Office, including applications for Post Office 5-year Cash Certificates, or in respect of applications for conversion.

Supplementary provisions.

Fully paid allotments.

13. Applications for fully paid allotments must in all cases be accompanied by payment of the full amount payable. Fully paid Allotment Letters, exchangeable in due course for Securities, *viz.*, Stock Certificates, Promissory Notes, or Bearer Bonds, will be issued in respect of such allotments. Interest due from the date of payment to the 14th August 1917 will be payable by warrant at the time of the issue of Securities, which will bear interest payable half-yearly commencing from the 15th August 1917.

Instalment allotments.

14. Applications for instalment allotments must in all cases be accompanied by payment of the first amount of the instalment stated above to be payable in respect of such applications. In the case of default in the payment of any instalment by its proper date, any instalments previously paid will be liable to forfeiture Allotment Certificates exchangeable in due course for Securities, *viz.*, Stock Certificates, Promissory Notes, or Bearer Bonds, will be issued in respect of such allotments.

In the case of instalment allotments paid in full on or before the 15th August 1917, the interest due on the instalments from the date of actual payment to the 14th August 1917 will be payable by warrant at the time of issue of Securities, which will bear interest payable half-yearly commencing from the 15th August 1917.

In the case of instalment allotments paid in full after the 15th August 1917, the interest due on the instalments from the date of actual payment to the 14th February 1918 will be payable by warrant at the time of issue of Securities, which will bear interest payable half-yearly commencing from the 15th February 1918.

Methods of payment.

15. Applications must be accompanied either—

(1) By a receipt, for the amount payable thereon, from the Head Office, or any Indian Branch Office, of the Banks of Bengal, Bombay and Madras, or from an officer in charge of a Government Treasury at district head-quarters; or

(2) By a cheque, for the amount payable thereon, drawn in favour of the officer to whom, and on a Bank in the place at which, the application is presented; or

(3) By whole currency notes for the amount payable thereon.

Subsequent instalments may be paid into the Head Office, or any Indian Branch Office of the Bank of Bengal, Bombay, or Madras, or into any Government Treasury at district head-quarters to be named by the applicant in his application.

Conversion procedure.

16. Conversion warrants will be issued by the Public Debt Office, which in this connection means the Presidency Banks of Bengal, Bombay and Madras, respectively, at their Head Offices, on presentation of the Allotment Letters or of the Allotment Certificates (after these latter have been fully paid up) referred to in clauses 13 and 14 above.

17. Applications for conversion duly completed should be made within the dates prescribed in clause 4 to :—

(1) The Public Debt Office, as above defined, or any Indian Branch Office of a Presidency Bank; or

(2) A Government Treasury at district head-quarters, for transmission to the Public Debt Office,

and should be accompanied :—

(1) By the necessary Conversion warrants ;

(2) By the securities (duly receipted) tendered for conversion ; and

(3) By the cash payment, if any, referred to in clause 3.

18. The same warrant may be used partly for the conversion of securities of the 4 per cent. Conversion Loan and partly for the conversion of securities of the $3\frac{1}{2}$ per cent. or the 3 per cent. Rupee Loans. Where the securities thus converted do not exhaust the full amount of conversion rights allowed by the Conversion warrant, the holder may apply to, and will then receive from, the Public Debt Office a fresh warrant for the difference.

19. On application by the holder a warrant will be sub-divided by the Public Debt Office into two or more warrants on payment of a fee of 4 annas in respect of each of the warrants issued in exchange.

POST OFFICE SECTION.

(SPECIAL PROVISIONS FOR APPLICATIONS THROUGH THE POST OFFICE.)

20. Applications for War Loan 1929—1947, War Bonds 1920, and War Bonds 1922 will also be received at any Post Office authorised to transact savings bank business from Thursday, the 15th March 1917, to Monday, the 15th October 1917, from any person whether previously a depositor in the Post Office savings bank or not, subject to the conditions stated in the following clauses.

Form of Application.

21. Applications must be made in the special form prescribed in Annexure B.

Maximum and minimum amounts.

22. Applications through the Post Office must be for sums of Rs. 25 or any multiple thereof. The same person may not apply for or hold through the Post Office more than Rs. 22,500 in all under this Notification, of which not more than Rs. 7,500 may be in War Loan 1929—1947 ; not more than Rs. 7,500 may be in War Bonds 1920 and War Bonds 1922 singly or together ; and not more than Rs. 7,500 may be in Post Office 5-year Cash Certificates—see clause 37.

NOTES (1).—Applications through the Post Office under this Notification will be permitted irrespective of any holdings of other securities previously obtained through the Post Office.

(2) Amounts of War Loan 1929—1947 obtained by conversion will not be taken into account in applying the above limits.

Amounts payable.

23. Amounts applied for must be paid in full with the application and are not payable in instalments. But the same person may present more than one application, provided his aggregate applications do not exceed the limits prescribed in clause 22.

Method of payment.

24. The payments due as in the preceding clause may be made in either of the following ways or partly in each :—

(a) By transfer from any balance in cash standing at the credit of the applicant's savings banks account if he has one ;

(b) By a payment in coin or currency notes, or by a crossed cheque drawn on a recognized Bank in favour of the Head Postmaster of the place at which such Bank is established.

Securities.

25. Securities in respect of applications made through the Post Office will be issued either in the form of Promissory Notes or Stock Certificates. Securities thus issued may be left in the custody of the Accountant-General, Posts and Telegraphs.

Income-tax.

26. Interest payable on War Bonds 1920 and War Bonds 1922 is exempt from income-tax. Securities of the War Loan 1929—1947 are specially exempted from income-tax if deposited with the Accountant-General, Posts and Telegraphs, and for so long as they are so deposited.

Interest.

27. Interest due from the date of payment of the amount applied for to the next regular date of half-yearly payment of interest (15th August 1917 or 15th February 1918 as the case may be) will be paid in cash at the time of issue of the Securities. Future interest will begin to accrue

from the 15th August 1917 when payment of the amount applied for is made on or before the 15th August 1917, and

from the 15th February 1918 when payment of the amount applied for is made after the 15th August 1917.

Conversion.

28. An applicant for War Loan 1929 - 1947 through the Post Office will receive a negotiable Conversion warrant (together with forms of application for conversion) enabling him to exercise the rights specified in clause 3 above either in the manner stated in clause 17, or through the agency of the Post Office as in clause 29.

29. Conversion of securities of the 3 per cent. of any of the $3\frac{1}{2}$ per cent. Rupee Loans or of the 4 per cent. Conversion Loan, 1916-17, will, subject to the cash payment, if any, referred to in clause 3, be effected by the Post Office in all cases in which the securities tendered for conversion are already in deposit with, or were originally purchased

by the convertor through, the Accountant-General, Posts and Telegraphs, on presentation at any Post Office savings bank office, after the 1st November 1917 and before the 15th January 1918,

(a) Of the necessary Conversion warrants (whether obtained through the Post Office or not) and the form of application for conversion duly filled up; and

(b) Of the securities (if any) endorsed to the Accountant-General, Posts and Telegraphs.

30. If the securities thus converted do not exhaust the full amount of conversion right covered by the Conversion warrant, the holder will receive from the Post Office a fresh warrant for the difference, unless the unutilized amount is less than Rs. 500, in which case the warrant for the difference will be issued only on special application being made.

31. A Conversion warrant issued through the Post Office may be sub-divided on application by the holder to the Public Debt Office, in the manner stated in clause 19.

Post Office 5-year Cash Certificates.

CERTIFICATES FOR Rs. 10, Rs. 20, Rs. 50 AND Rs. 100 PAYABLE FIVE YEARS AFTER ISSUE.

32. Post Office 5-year Cash Certificates may be obtained at any time on and after the *1st April 1917* at all Post Offices at which savings bank business is transacted.

33. These Certificates will be in the form shown in Annexure C attached, and will be in four denominations :—

Rs. 10	obtainable on payment of	Rs.	7-12.
Rs. 20	" "	Rs.	15-8.
Rs. 50	" "	Rs.	38-12.
Rs. 100	" "	Rs.	77-8.

34. The full amount shown in the Certificate will be payable five years after the date of issue. But at any time within the five years period the holder will be entitled to payment in cash at the rates prescribed in the table attached as Annexure D.

35. Such payment will ordinarily be made at the Post Office of issue and on presentation of the Certificate. But on application to the Postmaster of the office of issue and on cause being shown payment at any other Post Office conducting savings bank business may be permitted.

36. No income-tax will be levied on these Certificates.

37. The maximum holding of these Certificates by any single individual shall not exceed Rs. 7,500 irrespective of any holdings of securities obtained by him through the Post Office of 3 per cent., 3½ per cent., or 4 per cent. Rupee Loans, or of War Loan 1929—1947 or War Bonds 1920 or War Bonds 1922.

38. These Certificates may not be transferred except by permission of the Postmaster-General of the Circle in which the Post Office of issue is situated.

39. These Certificates will be kept, if so desired, in the custody of the Accountant-General, Posts and Telegraphs.

40. Forms of application for these Certificates may be obtained from any Post Office.

By order of the Governor-General in Council,

J. B. BRUNYATE,

Secretary to the Government of India.

ANNEXURE A.

No.——

5 per cent. War Loan, 1929—1947.

APPLICATION FOR "FULLY-PAID ALLOTMENT".

1. In terms of the Notification of the Government of India, No. 380-F., dated the 1st March 1917, I/we hereby apply for a *Fully-paid Allotment* of Rupees (a) of the above-mentioned issue.

(a) Figures and words should be written here.

2. I enclose a receipt / a cheque / currency notes for rupees ______ being the amount of the required payment at the rate of Rs. 95 for every Rs. 100 of the loan applied for.

3. I/we request that any allotment made in respect of this application may be :—

1. Inscribed as Stock :
2. Issued in Promissory Notes of the denominations stated below :
3. Issued in Bonds to Bearer of the denominations stated below :

NOTE.—*Securities will be issued in the form of Inscribed Stock Certificate unless another form of security is specified in the application.*

______ Promissory Notes / Bonds to Bearer of Rs. ______ each.

______ Promissory Notes / Bonds to Bearer of Rs. ______ each.

______ Promissory Notes / Bonds to Bearer of Rs. ______ each.

Signature ______

Allotment Letter to be sent to ______

Address ______

______

Date ______ *1917*

ANNEXURE A.

No.———

5 per cent. War Loan, 1929–1947.

APPLICATION FOR "INSTALMENT ALLOTMENT."

1. In terms of the Notification of the Government of India, No. 380-F., dated the 1st March 1917, I/we hereby apply for an *Instalment allotment* of Rupees (*a*)——————— of the above-mentioned issue.

(*a*) *Figures and words should be written here*

2. I enclose a receipt / a cheque / currency notes for Rs.——— being the amount of the first instalment at the rate of Rs. 15 for every Rs. 100 of the loan applied for.

3. I/We hereby engage to pay (*b*) at the Bank of ——— / at the Branch of the Bank of ——— at ——— / into the Public Treasury at ——— to the account of Government the instalments as they shall become due on any allotment that may be made in respect of this application, as provided by the above notification, that is to say—

(*b*) *Here enter the name of the Presidency Bank or Branch of Presidency Bank or Treasury at which the instalments will be paid and score out unnecessary words.*

Rs.——being 20 per cent. of the amount applied for due on the 15th day of ——— 1917 (*c*)

Rs.——being 20 per cent. of the amount applied for due on the 15th day of——— 1917 (*c*).

Rs. ——being 20 per cent. of the amount applied for due on the 15th day of——— 1917 (*c*).

Rs.——being 20 per cent. of the amount applied for due on the 15th day of——— 1917 (*c*).

(*c*) *Here fill the first, second, third and fourth months following that in which the application made.*

4. I/We request that any allotment made in respect of this application may be—

1. Inscribed as Stock:
2. Issued in Promissory Notes of the denominations stated below:
3. Issued in Bonds to Bearer of the denominations stated below:

NOTE.—*Securities will be issued in the form of Inscribed Stock certificate unless another form of security is specified in the application*

Promissory Notes / Bonds to Bearer of Rs.———each.

Promissory Notes / Bonds to Bearer of Rs.——— each.

Promissory Notes / Bonds to Bearer of Rs.——— each.

Signature———————

Allotment Certificate to be sent to ———————

Address ———————

Date ——————— *1917.*

ANNEXURE A.

No.———

$5\frac{1}{2}$ per cent. War Bonds 1920. | $5\frac{1}{2}$ per cent. War Bonds 1922.

APPLICATION FOR "FULLY-PAID ALLOTMENT."

———

1. In terms of the Notification of the Government of India, No. 380-F., dated the 1st March 1917, I/we hereby apply for a *Fully-paid Allotment* of Rupees (a) ——————————— of

(b) War Bonds 1920. / War Bonds 1922.

(a) Figures and words should be written here.

(b) Strike out top or bottom line.

2. I/we enclose a receipt / a cheque / currency notes for Rs.——————————being the amount of the required payment at the rate of Rs. 100 for every Rs. 100 in Bonds of the issue applied for.

3. I/We request that any allotment made in respect of this application may be—

1. Inscribed as Stock :
2. Issued in Promissory Notes o the denomination stated below :
3. Issued in Bonds to Bearer of the denominations stated below :

NOTE.—*Securities will be issued in the form of Inscribed Stock certificate unless another form of security is specified in the application.*

——— Promissory Note / Bonds to Bearer of Rs.——— each.

——— Promissory Notes / Bonds to Bearer of Rs.——— each.

——— Promissory Notes / Bonds to Bearer of Rs.——— each.

Signature———————

Allotment Letter to be sent to ———————

Address———————

Date ——————— *1917.*

Note—This form must be used for application of *ONE ONLY* of the issues of War Bonds. Application for allotments of the two issues must be made on *separate forms*.

ANNEXURE A.

No.______

5½ per cent. War Bonds 1920. | 5½ per cent. War Bonds 1922.

APPLICATION FOR "INSTALMENT ALLOTMENT."

---

1. In terms of the Notification of the Government of India, No. 380-F., dated the 1st March 1917, I/we hereby apply for an *Instalment Allotment* of Rupees (a) of (b) War Bonds 1920. / War Bonds 1922.

(a) Figures and words should be written here.
(b) Strike out top or bottom line.

2. I/We enclose a receipt / a cheque / currency notes for Rs. ______ being the amount of the first instalment at the rate of Rs. 20 for every Rs. 100 of Bonds in the issue applied for.

3. I/We hereby engage to pay (c) at the Bank of / at the Branch of the Bank of / into the Public Treasury at ______ to the account of Government the instalments as they shall become due on any allotment that may be made in respect of this application, as provided by the above Notification, that is to say—

(c) Here enter the Presidency Bank or Branch of Presidency Bank or Treasury at which the instalments will be paid and score out unnecessary words.

Rs.______ being 20 per cent. of the amount applied for due on the 15th day of ______ 1917. (d)

Rs.______ being 20 per cent. of the amount applied for due on the 15th day of ______ 1917. (d)

Rs.______ being 20 per cent. of the amount applied for due on the 15th day of ______ 1917. (d)

Rs.______ being 20 per cent. of the amount applied for due on the 15th day of ______ 1917. (d)

(d) Here fill in the first, second, third, and fourth months following that in which the application is made.

4. I/We request that any allotment made in respect of this application may be—

1. Inscribed as Stock :
2. Issued in Promissory Notes of the denominations stated below :
3. Issued in Bonds to Bearer of the denominations stated below :

NOTE.—Securities will be issued in the form of Inscribed Stock certificate unless another form of security is specified.

Promissory Notes / Bonds to Bearer of Rs.______ each.

Promissory Notes / Bonds to Bearer of Rs.______ each.

Promissory Notes / Bonds to Bearer of Rs.______ each.

*Signature*______.

Allotment Certificate to be sent to______

Address______.

*Date*______ 1917.

Note.—This form must be used for application of *ONE ONLY* of the issues of War Bonds. Applications for allotment of the two issues must be made on *separate forms*.

ANNEXURE B.

Form of application through the Post Office for 5 per cent. War Loan 1929—1947.

(To be presented at any Post Office which does savings bank business not later than the 15th October 1917. This form may be detached and used if required.)

(a) Please write legibly
(b) Figures and words should be written here.
(c) Amounts paid in cash or by cheque and amounts, if any, paid by withdrawal from the savings bank balance should be shown separately in the space provided. The unnecessary clause, if any should be scored out.

In terms of the Government of India Notification No. 380-F., dated the 1st March 1917,

I (*a*) ______________________________

hereby apply for an allotment of Rupees (*b*) ______________________ of the above-mentioned issue.

In payment (*c*) of the amount applied for by me

(1) I tender herewith { in cash Rs.________. / by cheque Rs.________.

(2) I authorize withdrawal of Rs.________ from the amount at my credit at the Post Office Savings Bank, and enclose the Pass Book herewith.

____

TOTAL Rs.

____

(d) Please fill up either A or B and score out the other.

Clause (i) to be scored through if the applicant has no account already open.

(A) (*d*) I request that any allotment made in respect of this application may be held by the Accountant-General, Posts and Telegraphs, on my behalf and the interest thereon credited to—

(*i*) my existing Savings Bank Account No.______ open at the ______________ Post Office.

(*ii*) a Savings Bank account to be opened for the purpose at the ______________ Post Office.

(B) I request that any allotment made in respect of this application may be :—

(*i*) Inscribed as Stock.

(*ii*) Issued in Promissory Notes of the following denominations enfaced for payment of interest at the ______________ Treasury.

________ Promissory Notes of Rs.________ each.

________ Promissory Notes of Rs.________ each.

I request that a warrant authorizing the conversion of securities of the 3 per cent. or of any of the $3\frac{1}{2}$ per cent. Rupee Loans or of the 4 per cent. Conversion Loan, 1916-17, of the Government of India under the terms specified in clause 3 of the notification quoted above may also be delivered to me.

Signature ______________________

Address ______________________

Date ______________ 1917.

Date of presentation at the Post Office.

____

(To be noted by the receiving Post Master.)

Head Office Stamp.

Register No.

(To be noted by the Head Post Master).

ANNEXURE B.

Form of application through the Post Office for 5½ per cent. War Bonds 1920 : 5½ per cent. War Bonds 1922.

(*To be presented at any Post Office which does savings bank business not later than the 15th October 1917. This form may be detached and used if required.*)

In terms of the Government of India Notification No. 380-F., dated the 1st March 1917, I (*a*) ____________________

hereby apply for an allotment of Rupees (*b*) ____________________

____________________ in (*c*) War Bonds 1920. / War Bonds 1922.

In payment (*d*) of the amount applied for by me

(1) I tender herewith { in cash Rs. __________ / by cheque Rs. __________

(2) I authorize withdrawal of Rs. __________ from the amount at my credit at the Post Office Savings Bank, and enclose the Pass Book herewith. __________

Total Rs. __________

(A) (*e*) I request that any allotment made in respect of this application may be held by the Accountant-General, Posts and Telegraphs, on my behalf, and the interest thereon credited to—

(*i*) my existing Savings Bank Account No. ________ open at the __________ Post Office.

(*ii*) a Savings Bank Account to be opened for the purpose at the __________ Post Office.

(B) I request that any allotment made in respect of this application may be—

(*i*) Inscribed as Stock.

(*ii*) Issued in Promissory Notes of the following denominations enfaced for payment of interest at the __________ Treasury.

______ Promissory Notes of Rs. ______ each.

______ " " of Rs. ______ each.

Signature ____________________

Date ________________ 1917. Address ____________________.

Date of presentation at the Post Office.

____

Head Office Stamp.

Register No. ________.

(*To be noted by the receiving Post Master.*)

(*To be noted by the Head Post Master.*)

(a) Please … leg bly
(b) Figures … words shoul… written here.
(c) Strike o… or bottom lin…

(d) Amoun… in cash or by … and amou… any p… id by … drawal from … savings bank … ance shoul… shown sep… in the space… vid d. The … necessary cl… any, shoul… scored out.

(e) Please … either A or … score out the …

Clause (i) … scored thro… the applica… no account … open.

N.B.—This form must be used for application of *ONE ONLY* of the issues of War Bonds. Applications for allotments for the two issues must be made on *separate forms*.

ANNEXURE C.

Post Office 5-year Cash Certificate.

(Not transferable except with the permission of the Postmaster-General.)

No.______.

Amount due on maturity Rs. ______.

This is to certify that ____________________________

is registered at the ________ Post Office as the holder of a Post Office 5-year Cash Certificate, issued in accordance with the terms of Notification No. 380-F., dated the 1st March 1917. The Government of India undertake to pay to him, on presentation of this Certificate at the aforesaid Post Office on or after the ________________, Rs. ____, or at any earlier date the sum not exceeding Rs. ____, specified on the reverse of this Certificate as due on such date.

Post Office ____________.

Date of Issue ____________.

____

(Head Postmaster).

ANNEXURE D.

Table referred in clause 34 showing amounts due on Post Office 5-year Cash Certificates according to the dates on which payment is claimed.

If payment is claimed :—	Amount due on certificate for			
	Rs. 10	Rs. 20	Rs. 50	Rs. 100
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Within one year from date of issue :—Amount originally paid, *viz.* ...	7 12 0	15 8 0	38 12 0	77 8 0
After 1 complete year from date of issue ...	8 1 0	16 2 0	40 5 0	80 10 0
" 15 complete months ...	8 2 6	16 5 0	40 12 6	81 9 0
" 18 " " ...	8 4 0	16 8 0	41 4 0	82 8 0
" 21 " " ...	8 5 6	16 11 0	41 11 6	83 7 0
" 2 complete years ...	8 7 0	16 14 0	42 3 0	84 6 0
" 27 complete months ...	8 8 9	17 1 6	42 11 9	85 7 6
" 30 " " ...	8 10 6	17 5 0	43 4 6	86 9 0
" 33 " " ...	8 12 3	17 8 6	43 13 3	87 10 6
" 3 complete years ...	8 14 0	17 12 0	44 6 0	88 12 0
" 39 complete months ...	9 0 0	18 0 0	45 0 0	90 0 0
" 42 " " ...	9 2 0	18 4 0	45 10 0	91 4 0
" 45 " " ...	9 4 0	18 8 0	46 4 0	92 8 0
" 4 complete years ...	9 6 0	18 12 0	46 14 0	93 12 0
" 51 complete months ...	9 8 6	19 1 0	47 10 6	95 5 0
" 54 " " ...	9 11 0	19 6 0	48 7 0	96 14 0
" 57 " " ...	9 13 6	19 11 0	49 3 6	98 7 0
" 5 complete years ...	10 0 0	20 0 0	50 0 0	100 0 0

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FROM THE "GAZETTE OF INDIA", SATURDAY, MARCH 10, 1917.

PUBLIC WORKS DEPARTMENT.

NOTIFICATION.

ESTABLISHMENTS.

Delhi, the 7th March 1917.

No. 6.—Khwaja Latif Hassan, Sub-Engineer, 2nd grade, Punjab, is appointed to the Provincial Service of the Engineer branch of the Public Works Department as an Assistant Engineer and is posted to the Punjab.

F. C. ROSE,

Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA", EXTRAORDINARY, DELHI, MONDAY, MARCH 12, 1917.

GOVERNMENT OF INDIA.

DEPARTMENT OF COMMERCE AND INDUSTRY.

NOTIFICATION.

Delhi, the 12th March 1917.

No. 1198-*C. W. D.*—In exercise of the powers conferred by rule 1 (2) of the Defence of India (Tanning Materials) Rules, 1917, published with this Department's notification No. 255-C. W. D., dated the 27th January 1917, the Governor-General in Council is pleased to direct that the aforesaid rules shall be extended to the Province of Bombay.

No. 1227-*E. D.*—In pursuance of section 2 of the Defence of India (Criminal Law Amendment) Act, 1915, IV of 1915, as subsequently amended, the Governor-General in Council is pleased to direct that the following amendment shall be made in the Defence of India (Consolidation) Rules, 1915, namely:

After Rule 16 A the following rule shall be inserted, namely:—

"16 B. No native of India shall depart by sea out of British India for the purpose of, or with the intention of, labouring for hire in any country beyond the limits of India.

Prohibition of emigration to labour for hire by natives of India.

"Provided that the prohibition imposed by this rule shall not extend to any person or class of persons permitted so to depart by general or special license granted by such authority as the Governor General may appoint in this behalf.

"*Explanation.*—'Labour' in this rule means unskilled labour, and does not include any work or other occupation of the nature referred to in Chapter XI of the Indian Emigration Act, 1908."

H. F. HOWARD,

Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA", DELHI, SATURDAY, MARCH 17, 1917.

HOME DEPARTMENT.

NOTIFICATIONS.

ESTABLISHMENTS.

Delhi, the 10th March 1917.

No. 1187-*C*.—Mr. G. M. Boughey has been permitted to resign His Majesty's Indian Civil Service with effect from the 5th December 1916.

The 14th March 1917.

No. 1220-*C*.—The services of Mr. V. Connolly, I.C.S., Additional District Magistrate, Delhi, are replaced at the disposal of the Government of the Punjab with effect from the 27th February 1917.

J. H. DuBOULAY,

Secretary to the Government of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATION.

ESTABLISHMENTS.

Delhi, the 13th March 1917.

No. 7.—With reference to notification No. 1-E. A., dated the 5th January 1917, Mr. T. R. J. Ward, C.I.E., M.V.O., Officiating Inspector General of Irrigation, is appointed as Inspector General of Irrigation with effect from the 17th March 1917, in succession to Mr. M. Nethersole, C.S.I., retired.

F. C. ROSE,

Secretary to the Government of India.

FINANCE DEPARTMENT.

NOTIFICATION.

LEAVE AND APPOINTMENTS.

Delhi, the 15th March 1917.

No. 279-*F. E.*—Mr. A. A. L. Parsons, I.C.S., has been confirmed as Under Secretary to the Government of India in the Finance Department with effect from the 15th January 1917.

J. B. BRUNYATE,

Secretary to the Government of India.

DEPARTMENT OF COMMERCE AND INDUSTRY.

NOTIFICATIONS.

Delhi, the 17th March 1917.

No. 1223-*C. W. D.*—In exercise of the powers conferred by section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), the Governor General in Council is pleased to direct that the following addition shall be made in the Schedule appended to this Department's notification No. 7133-W.-II, dated the 12th August 1916, as subsequently amended, *viz.*:—

Insert as a new entry, after Item 64, the following :—

Articles.	Destinations.	Exceptions and Exemptions.
65 Foodstuffs of all kinds ...	Norway.	—

No. 1279-*C. W. D.*—In exercise of the powers conferred by section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), the Governor General in Council is pleased to direct that the following addition shall be made after item 59 in the Schedule appended to this Department's notification No. 7133-W.-II, dated the 12th August 1916, as subsequently amended, *viz.*:—

Articles.	Destinations.	Exceptions and Exemptions.
59 (a) Barley	All foreign countries in Europe and on the Mediterranean and Black Seas, except France, Russia (except the Baltic Ports), Italy, Spain and Portugal.	...

No. 2768-*C. W.*—In exercise of the powers conferred by section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), the Governor General in Council is pleased to direct that the following amendment shall be made in this Department notification No. 9961-W.-II, dated the 14th October 1916, as subsequently amended :—

For note (*g*) substitute the following note :—

(*g*) In the case of goods partially produced or manufactured in enemy territory, certificates will only be granted and accepted, when, in the case of goods covered by a certificate issued before the 20th of March 1917, not more than 25 per cent. and in the case of goods covered by a certificate issued on or after the 20th March 1917, not more than 5 per cent. of the value of the finished article is due to enemy labour or material. The percentage of value derived from such enemy production or manufacture should be stated in the certificate. The percentage should be calculated, not upon the sale price of the finished goods in India, but upon the value delivered at the place of manufacture, excluding cost of packing and carriage to India.

No. 2771 *C. W.*—In exercise of the powers conferred by section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), the Governor General in Council is pleased to direct that the following amendments shall be made in this department notification No. 624-C. W. D., dated the 17th February 1917 :—

For notes (*g*) and (*h*) substitute the following :—

(*g*) In the case of goods partially produced or manufactured in enemy territory, certificates will only be granted and accepted, when, in the case of goods covered by a certificate issued before the 20th March 1917, not more than 25 per cent. and in the case of goods covered by a certificate issued on or after the 20th March 1917 not more than 5 per cent. of the value of the finished article is due to enemy labour or material. The percentage of value derived from such enemy production or manufacture should be stated in the certificate. The percentage should be calculated, not upon the sale price of the finished goods in India, but upon the value delivered at the place of manufacture, excluding cost of packing and carriage to India.

(*h*) The certificate should state that the goods have been produced or manufactured in Belgium, or that less than the prescribed percentage of their value is due to enemy (other than Belgian) labour or material and that the certifying officer is satisfied as to the truth of the declaration.

Goods manufactured in Holland which owe less than the prescribed percentage of their value to enemy (other than Belgian) labour or material but include also a Belgian element which raises the proportion to more than the prescribed percentage are considered for the purpose of this certificate as goods of the Belgian origin.

No. 2773-*C. W.*—CORRIGENDUM.—For the *Explanation* in the Trading License (Belgium), 1916, published with this department notification No. 2281-W., dated the 29th April 1916, substitute the following :—

Explanation—Goods manufactured in Holland which owe, in the case of goods covered by a certificate issued before the 20th March 1917, less than 25 per cent. and in the case of goods covered by a certificate issued on or after the 20th March 1917, not more than 5 per cent. of their value to enemy (other than Belgian) labour or material but include also a Belgian element which raises the proportion to more than the prescribed percentage are considered for the purpose of this license as goods of Belgian origin.

No. 2891-*C. W.*—In exercise of the powers conferred by section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), the Governor General in Council is pleased to direct that "Patel, J. B, Canton" shall be added to this department notification No. 66-C. W. D., dated the 13th January 1917, as subsequently amended.

No. 1317 *M. D.*—In exercise of the powers conferred by section 5 of the Motor Spirit (Duties) Act, 1917 (II of 1917), the Governor General in Council is pleased to apply in the adapted form set out below certain provisions of the Sea Customs Act, 1878 (VIII of 1878), and to make certain rules for the purpose of providing for the assessment and collection of the duty imposed by the said Act.

Short title.

1. This Order may be called "The Motor Spirit (Duties) Order, 1917."

Definitions.

2. In this Order, unless there is anything repugnant in the subject or context,—

(*1*) "the Act" means the Motor Spirit (Duties) Act, 1917 ;

(*2*) "Collector" means the Collector or the Deputy Commissioner of the district, or such other officer as the Local Government may appoint in this behalf by name or in virtue of his office to perform all or any of the duties of a Collector under this Order.

Agent of owner to be deemed owner for certain purposes.

3. When any person is expressly or impliedly authorized by the owner of any manufactory to be his agent in respect of such manufactory for all or any of the purposes of this Order and such authorization is approved by the Collector, such person shall for such purposes be deemed to be the owner of such manufactory.

Owner of manufactory to furnish a return of motor spirit produced.

4. (*1*) The owner of every manufactory—

(*a*) shall prepare, or caused to be prepared, a return in Form A set out in the Schedule to this Order of all motor spirit produced within the meaning of section 3 of the Act in such manufactory during the preceding month, and shall lodge the said return with the Collector within seven days of the close of the month to which it relates;

(*b*) shall subscribe at the foot of the said return a declaration that the particulars set out therein are true to the best of his knowledge and belief; and

(*c*) shall deposit with the said return the amount of the duty payable under section 3 (*1*) of the Act on the quantity of the motor spirit shown in column 4 of the said return.

(*2*) If any person refuses, or without lawful excuse (the burden of proving which shall lie upon such person) neglects,—

(*a*) to prepare, or cause to be prepared, to the best of his knowledge and belief a return required by sub-clause (*1*);

(*b*) to subscribe at the foot thereof a declaration required by that sub-clause, or

(*c*) to lodge the said return with the Collector within the period required by that sub-clause; he shall be punishable with fine which may extend to five hundred rupees.

(*3*) If any person makes a statement in the declaration mentioned in this clause which is false, and which he either knows or believes to be false, or does not believe to be true, he shall be punishable with fine which may extend to one thousand rupees.

Procedure in case of non-payment of duty.

5. (*1*) If the amount of the duty is not deposited with the return prescribed in clause 4, the Collector shall cause a notice in Form B set out in the Schedule to this Order to be served on the owner requiring him to make payment of the aforesaid duty within ten days of the date of service of the said notice.

(*2*) A notice prescribed by sub-clause (*1*) may be served on the owner of any manufactory by delivering or tendering to him at his ordinary place of business a copy of the notice or, if this cannot be done, by fixing a copy of the notice on one of the outer doors of the manufactory.

Owner of manufactory to maintain books of account, etc.

6. (*1*) The owner of every manufactory shall maintain such records and books of account as will admit of ready comparison to the satisfaction of the Collector with the entries made in the return prescribed in clause 4.

(*2*) If any person fails without lawful excuse (the burden of proving which shall lie upon such person) to maintain the records and books of account required by sub-clause (*1*), he shall be punishable with fine which may extend to five hundred rupees.

Collector's power of entry, etc.

7. (*1*) The Collector, or any other officer duly appointed by the Local Government in this behalf, shall have free access at all reasonable times to any manufactory and may, with or without notice to the owner, take samples and make tests of any substance produced therein and examine and take copies or extracts from any accounts or registers for the purpose of testing the accuracy of the return prescribed in clause 4, or of informing himself as to any particulars regarding which information is required for the purposes of the Act or of this Order.

(*2*) If any person—

(*a*) voluntarily obstructs, or offers any resistance to, or impedes, or otherwise interferes with, or

(*b*) withholds any information in his possession which he is required to furnish under the provisions of sub-clause (*1*) from, or

(*c*) wilfully gives false or misleading information to,

the Collector or any officer duly appointed under sub-clause (*1*) who is acting in accordance with his duty under the provisions of that sub-clause,

such person shall be punishable with fine which may extend to five hundred rupees.

Power to exempt from duty.

8. (*1*) The Governor General in Council may by notification in the *Gazette of India* exempt any motor spirit exported from British India or from any specified port therein from the whole or any part of the duty leviable on such motor spirit.

(*2*) The Local Government may, with the previous sanction of the Governor General in Council, by special order in each case, exempt from the payment of duty under circumstances of an exceptional nature to be stated in such Order, any motor spirit on which duty is leviable.

Exporter to apply for a certificate of export.

9. Every owner of a manufactory who exports motor spirit out of British India direct from the manufactory shall make to the Collector of Customs at the port of shipment at the time of putting in the shipping bill an application in Form C set out in the Schedule to this Order.

Collector of Customs to furnish a certificate of exports.

10. (*1*) The Collector of Customs at the port of shipment may take such steps as may be necessary to satisfy himself that the goods brought for export correspond with the description given in Form C, and that the contents are as therein stated. When satisfied on these points, the Collector of Customs shall, after the goods have been exported, issue a certificate in Form D set out in the Schedule to this Order. The said certificate shall be made over to he owner of the manufactory and shall be filed by him with the Collector at the time of filling the return prescribed by clause 4.

(*2*) A record shall be maintained in the office of the Collector of Customs at the port of shipment of all certificates so issued.

Certified exports to be exempted from duty in certain cases.

11. Where a notification has been issued under clause 8 exempting from the payment of duty motor spirit exported out of British India, the Collector shall allow a deduction of duty in respect of all motor spirit entered in the said certificate as having been exported.

Payment of duty short-levied or erroneously refunded.

12. When duty has been short-levied through inadvertence, error, or misconstruction on the part of the Collector, or through mis-statement as to quantity on the part of the owner,

or, when any such duty after having been levied has been, owing to any such cause erroneously refunded,

the person chargeable with the duty so short-levied, or to whom such refund has erroneously been made, shall pay the deficiency or repay the amount paid to him in excess, on demand being made within three months from the close of the month in respect of which the duty shall have been levied or from the date of making the refund.

No refund of duty erroneously levied or paid unless claimed within three months.

13. No duty which has been paid and of which repayment wholly or in part is claimed in consequence of the same having been paid through inadvertence, error or misconstruction shall be returned unless such claim is made within three months from the date of such payment.

THE SCHEDULE.

(*See clauses* 4, 5, 9 *and* 10.)

FORM A.

Particulars of Motor spirit produced at manufactory during the month of 191 .

1	2	3	4
Description of motor spirit.	Issued out of the premises Imperial gallons.	Deduction claimed under clause 11 on account of quantity exported out of India, and supported by certificate or certificates in Form D.	Balance on which duty is leviable.

I do hereby declare that I have compared the above particulars with the records and books of my manufactory, and that they are, in so far as I can ascertain, accurate and complete.

Dated this day of 191 .

(Signed) ____________________

(To be signed by the Owner, Managing Agent, or other principal officer of the Manufactory.)

2496 PGG.

FORM B.

Notice of Demand of Payment of Duty under clause 5 of the Order made under Act II of 1917.

No.________

COLLECTOR'S OFFICE:

________________ 191 .

Name of Manufactory ________________

Owner ________________

For the month of ________________ 191 .

Amount, Rupees ________________

____

Collector.

FORM B.

Notice of Demand of Payment of Duty under clause 5 of the Order made under Act II of 1917.

No. ________

COLLECTOR'S OFFICE:

________________ 191 .

To ________________.

Take notice that on behalf of Government I hereby demand payment by you of the sum of Rupees ________ now due and unpaid on account of Duty on Motor Spirit for the month of ________ 191 , and that if the above amount be not paid into this office within ten days after the date of service hereof on you, I shall proceed to obtain payment of the same according to the provisions of the Motor Spirit (Duties) Act, 1917.

____

Collector.

N. B.—No payment should be tandered on Sunday nor after 2-30 P.M. on any day, nor after 12-30 P.M. on Saturdays.

FORM C.

To the Collector of Customs—

Please allow certificate in the case of the following exports per S. S. on 191 .

1	2	3	4	5	6
Description of motor spirit.	No. of Imperial gallons.	Name of producing manufactory.	Date of issue out of the premises of the manufactory.	Name of exporter.	Amount of drawback claimed.

Dated this day of 191 .

Signed ________________,

Shipping Bill No. dated 191 .

FORM D.

Certified that the Motor Spirit shown below was exported to on 191 , and that the Manufactory is entitled to deduct the amount stated in column 2, from the statement of Motor Spirit produced during the month of 191 .

1	2
Description of Motor Spirit.	Quantity in Imperial gallons.

Signed

Collector of Customs.

Dated 191 .

CUSTOMS.

The 17th March 1917.

No. 1218-*C. D.*—In exercise of the power conferred by section 19 of the Sea Customs Act, 1878 (VIII of 1878), as amended by Act XII of 1914, the Governor General in Council is pleased to prohibit the bringing, by sea or by land, into British India of any copy of the pamphlet entitled "India against Britain."

H. F. HOWARD,

Secretary to the Government of India.

ARMY DEPARTMENT.

Delhi, the 16th March 1917.

JUDICIAL.

No. 401. —In exercise of the powers conferred by section 113 of the Indian Army Act, 1911 (VIII of 1911), the Governor General in Council is pleased to direct that persons wishing to serve as labourers for one year or for the duration of the war, whichever is less, in the Indian Labour Corps for duty in Europe shall be enrolled and attested on the following form:—

FORM No. III-C.

NON-COMBATANTS.

(INDIAN LABOUR/PORTER CORPS.)

Enrolment of

No. ________ Name ____________ as a Non-Combatant (Labourer) in the Indian Labour Corps.

Questions to be put before Enrolment.

You are warned that if after enrolment it is found that you have given a wilfully false answer to any of the following nine questions you will be liable to be punished as provided in the Indian Army Act.

1. What is your name?	1. ________
2. What is your father's name?	2. ________
3. What is your religion, class, and tribe?	3. ________
4. What is your Village, Thana, Pergunnah/Tahsil and District?	4. Village ________ Thana ________ Pergunnah, Tahsil ________ District ________
5. Have you ever been imprisoned by the Civil Power?	5. ________
6. Do you now belong to His Majesty's Forces, the Reserve, or the Imperial Service Troops of any Native State, or the Nepal State Army?	6. ________
7. Have you ever served in His Majesty's Forces, the Reserve, or the Imperial Service Troops of any Native State, or in the Nepal State Army? If so, state in which and the cause of discharge. (*a*).	7. ________
8. Have you truly stated the whole, if any, of your former service?	8. ________

9. Are you in receipt of any allowance from Government; if so, on what account?	9.
10. Are you willing to be enrolled in the Indian $\frac{\text{Labour}}{\text{Porter}}$ Corps?	10.
11. Are you willing to go wherever ordered by land or sea, and to allow no caste usages to interfere with the duties for which you are enrolled?	11.
12. Are you willing to be vaccinated or re-vaccinated?	12.
13. Are you willing to serve for one year or for the period of the war, whichever is less, provided that His Majesty shall so long require your services, on the following condition?	13.

When you have served till the conclusion of the period of your engagement, you will be discharged with all convenient speed.

(a) If so, the person should be asked to produce his discharge certificate.

I __________ do solemnly declare that the above answers made by me to the above questions are true and that I am willing to fulfil the engagements made.

Signature or thumb impression of person enrolled __________

Signature of Witness __________

CERTIFICATE OF ENROLLING OFFICER.

The conditions of the service for which he is now enrolled were read and explained to the abovenamed person by me (in my presence).

After having cautioned him that if he made any false answer to any of the above questions Nos. 1 to 9, he would be liable to be punished as provided in the Indian Army Act, I put these questions to him and his answer to each question has been duly entered as replied to.

I am satisfied that he fully understands the questions put to him and consents to the conditions of service.

Signed at __________ this __________ day of __________ 191 .

Signature of Enrolling Officer __________

No. 402.—In exercise of the powers conferred by section 13 of the Indian Defence Force Act, 1917 (III of 1917), the Governor General in Council is pleased to make the following rules:—

Short title.

1. These Rules may be called the Indian Defence Force Rules, 1917.

Definitions.

2. In these Rules, unless there is anything repugnant in the subject or context,—

III of 1917.

(a) "the Act" means the Indian Defence Force Act, 1917;

(b) "the competent military authority" means the General Officer Commanding the Division, Divisional Area or Independent Brigade within the territorial limits of which a person for the time being resides or is serving as the case may be; and

(c) the expression "District Magistrate" shall be deemed, in the Presidency Towns and Rangoon, to refer to the Commissioner of Police.

Prescribed military authority under section 3 of the Act.

3. For the purpose of the proviso to section 3 of the Act, the prescribed military authority shall be the General Officer Commanding the Brigade.

Prescribed authority under sections 9 and 10 of the Act.

4. For the purposes of sections 9 and 10 of the Act, the prescribed authority shall be the competent military authority.

PART I.

EXEMPTION.

Persons who may apply for exemption.

5. An application for exemption from military service shall ordinarily be made by the person claiming to be exempted:

Provided that application may be made—

(a) on behalf of a person under 18 years of age, or of unsound mind, by his parent or legal guardian;

(b) on behalf of a person employed by any public authority, by a person specially authorised in this behalf by order in writing by the chief executive officer of such authority;

(c) on behalf of a person employed by any railway administration, by a person specially authorised in this behalf by order in writing by the head of such railway administration; and

(d) on behalf of any other person, by his employer or by a person specially authorised in this behalf by order in writing by such empolyer.

Application for exemption.

6. (1) An application for exemption under section 11 of the Act shall be in writing and shall state concisely the grounds on which exemption is claimed, and whether permanent or temporary exemption is sought. It shall be signed by the person making the application and shall be lodged with the District Magistrate of the district in which the person in respect of whom it is made ordinarily resides.

(2) The District Magistrate shall forthwith forward every application lodged with him under this rule to the President of the appropriate exemption tribunal constituted under these rules.

Where by inadvertence the application is forwarded to an exemption tribunal, which under these rules is not the appropriate tribunal, it shall be referred forthwith by that tribunal to the appropriate tribunal.

(3) Every application for exemption under this rule shall be made within one month from the date on which the person in respect of whom the application is made becomes liable to military service, or from the 21st of March 1917, whichever date is later:

Provided that the appropriate exemption tribunal, where it is satisfied that the person making the application was prevented by any sufficient cause from making such application within the time specified in this rule, may hear and determine the application.

(4) Unless the Local Government by general or special order otherwise directs, the appropriate exemption tribunal (hereinafter called the exemption tribunal) shall be the tribunal or any one of the tribunals, constituted under rule 7 in the area in which the person concerned ordinarily resides, and every application for exemption shall be determined by such tribunal.

(5) In case of doubt the Local Government shall decide by which exemption tribunal particular application or class of applications shall be determined.

Exemption tribunals.

7. (1) In every military brigade area there shall be one or more exemption tribunals.

(2) Every such tribunal shall consist of three members, namely:—

(a) A Civil Officer nominated by the Local Government, who shall be President;

(b) A Military Officer nominated by the competent military authority; and

(c) A non-official European British subject to be nominated by the President:

Provided that if any difficulty arises with respect to the constitution of any tribunal as regards the non-official member thereof, the Local Government may make any appointment and do anything which appears to it necessary or expedient for the representation on tribunals of non-official European British subjects.

(3) The Local Government shall frame lists of non-official European British subjects from among whom the President shall from time to time nominate the non-official member of an exemption tribunal. The person so nominated shall be a member of such tribunal for such period as the President may from time to time direct. In nominating members the President shall have regard to the nature of the claims pending before the tribunal :

Provided that no non-official European British subject shall sit as a member of an exemption tribunal, when such tribunal is adjudicating on the application of any person in his employment, or in the employment of the firm or company of which he is a member, agent or servant, or any other application in which he is otherwise personally interested, of which facts the President shall be the sole judge.

(4) The decision of every exemption tribunal shall be in accordance with the opinion of the majority of the members.

(5) The President shall decide all questions which may arise as to points of order or procedure.

(6) A military representative authorized in this behalf by the competent military authority shall have the right to appear as a party to every application heard by the exemption tribunal to whom his name shall be duly notified.

(7) At least seven clear days before the hearing of an application the President shall send to the applicant and to the military representative notice of the time and place at which the application will be heard :

Provided that the President may in his discretion adjourn the hearing of any application to any subsequent day upon giving reasonable notice of that adjournment to the person concerned.

(8) All applications to the exemption tribual shall be heard in public unless the tribunal in any particular case, due regard being given to the interests of the parties and of any other persons concerned in the application, consider that an application or any part of the proceedings thereon should be heard in private. Provided that the exemption tribunal may exclude the parties and the public at any time during the hearing of an application for the purpose of conferring upon any question affecting the decision of the tribunal.

(9) The exemption tribunal shall hear every applicant appearing before it, and shall communicate its decision to the applicant and shall send a copy thereof to the competent military authority, and shall, if necessary, in accordance with such decision, issue under the signature of the President to the person by or in respect of whom the application has been made a certificate of exemption in Form I set out in the Schedule to these rules.

PART II.

VOLUNTARY ENROLMENT.

Conditions to be satisfied by a person offering himself for enrolment under section 12.

(8) A person not being a European British subject may offer himself for enrolment for general military service, provided he satisfies the following conditions, namely :—

(1) He must not belong to any class from which the Indian Army is ordinarily recruited.

(2) He must not be a member of a criminal tribe, or a person who at any time has been sentenced to a term of imprisonment or transportation, or has been ordered under the provisions of the Code of Criminal Procedure to give security for his good behaviour, such sentence or order not having been subsequently reversed or remitted, or the offender pardoned.

(3) He must not be a member of a menial class.

(4) He must bear a good character.

(5) He must for the time being have attained the age of 18 years but not the age of 30 years.

(6) He must have attained the standard of height, chest measurement and physical fitness required for recruits of the Indian Army.

Procedure.

9. (1) Every person offering himself for enrolment under the provisions of section 12 of the Act shall lodge with the District Magistrate of the district in which he ordinarily resides Form II set out in the Schedule to these rules duly filled in and signed by him.

(2) The District Magistrate shall forward every Form lodged with him under the provisions of sub-rule (1) to the competent military authority, or to such other person as may be appointed in this behalf by the competent military authority.

THE SCHEDULE.

FORM I.

(*See rule* 7.)

CERTIFICATE OF EXEMPTION.

This is to certify that—

(*a*) ______________________

(*b*) ______________________

(*c*) of ______________________

has been exempted from (*d*) Military Service $\frac{\text{absolutely}}{\text{temporarily}}$; on

the conditions set out below.

Conditions.

____

Signature of the President of the Exemption Tribunal.

(*a*) Name, (*b*) occupation, (*c*) postal address, (*d*) general or local.

FORM II.

(*See rule* 9.)

INDIAN DEFENCE FORCE.

Enrolment of

No.________ Name______________________ as a combatant in the Indian Defence Force.

Questions to be put before enrolment.

1. What is your name ? 1. ______________________
2. What is your father's name ? 2. ______________________
3. What is your religion, class and tribe ? 3. ______________________
4. What is your Village, Thana, $\frac{\text{Pargannah}}{\text{Tahsil}}$ and District ? 4. Village ______________ Thana ______________ $\frac{\text{Pargannah}}{\text{Tahsil}}$ ______________ District ______________
5. What are your educational qualifications ? 5. ______________________

6. Have you ever been imprisoned by the Civil Power? — 6. ______
7. Do you now belong to His Majesty's Forces, the Reserve or the Imperial Service Troops of any Native State or the Nepal State Army? — 7. ______
8. Have you ever served in His Majesty's Forces, the Reserve or the Imperial Service Troops of any Native State or the Nepal State Army? If so, state in which and the cause of discharge (a)? — 8. ______
9. Have you truly stated the whole, if any, of your former service? — 9. ______
10. Are you in receipt of any allowance from Government? If so, on what account? — 10. ______
11. Are you willing to be enrolled in the Indian Defence Force? — 11. ______
12. Are you willing to go wherever ordered in India by land or sea, and allow no caste usages to interfere with your military duty? — 12. ______
13. Are you willin to be vaccinated or re-vaccinated? — 13. ______
14. Are you willing to serve until discharged in accordance with the following conditions provided His Majesty shall so long require your services? — 14. ______

When you have served till the conclusion of the war you will be entitled to receive your discharge with all convenient speed.

______ *Signature of applicant.*

(a) If so, the recruit should be asked to produce his Discharge Certificate.

VOLUNTEER CORPS.

APPOINTMENTS, PROMOTIONS AND RESIGNATIONS.

North-Western Railway Volunteer Rifles.

No. 410.—Lieutenant John Fisher McMichael is granted the temporary rank of Captain while employed at Army Head-quarters.

A H. BINGLEY, *Major-General,*
Secretary to the Government of India.

BOARD OF EXAMINERS.

NOTICE.

Qualified Urdu Munshis.

THE following list of Munshis who are qualified to teach Urdu under India Army Order No. 162 of 1907 is published for the information of all those students of this language who are desirous of obtaining competent teachers :—

AMBALA.

M. Mohd. Miyan Khan ... ... Saddar Bazar, Ambala.
M. Mohd. Akbar Khan ... ... The Oriental Lodge, Ambala.
M. Anand Sarup ... ... Saddar Bazar, Ambala Cantonment (winter only).

FEROZEPORE.

M. Suraj Narain, B.A. ... ... Kabari Bazar, Ferozepore.

JHELUM.

M. Thakur Das Pahwa ... ... Officers' Munshi, Jhelum.

JULLUNDUR.

M. Karam Chand ... ... C/o Jacki Mull & Sons, Saddar Bazar Jullundur Cantonment.

KASAULI.

M. Anand Sarup ... ... Depôt Munshi, Kasauli (summer only).

LAHORE.

M. Sham Lal, Bhargava ... ... Officers' Munshi, Saddar Bazar, Lahore Cantonment.

M. Sayyad Aulad Ali, Gilani ... Miran Shah Lane, Taksali Gate, Lahore.

M. Mohd. Khalil-ur-Rahman, Sabri ... Mohalla Sammian, Chhawni Manawala, Taksali Gate, Lahore.

M. Mool Chand Saihgal ... Regimental Munshi, 1/5th Devonshire Regiment, Saddar Bazar, Lahore Cantonment.

MURREE HILLS.

M. S. C. Bagchi ... ... Munshi, Lawrence Government European School, Ghoragali, P. O. Murree Hills.

RAWALPINDI.

M. Ghulam Muhiuddin ... ... R. A. Brigade Munshi, Rawalpindi.
M. Ghulam Rasul ... ... Saddar Bazar, Rawalpindi.
M. Kazi Abdul Haqq Khan ... C/o Kazi Najam-ud-din Khan, Officers' Munshi, Jhangi Street, Rawalpindi City.

M. Shaikh Amir Bakhsh, Gyani (Munshi Fazil). Officers' Munshi, Ahata Sultan, Rawalpindi City.

SIALKOT.

M. Ajab Shah Anand ... ... Officers' Munshi, Saddar Bazar, Sialkot.

N. B.—* * * * * * * * * * *

Whenever any Munshi changes his address, he is requested to communicate his new address to the Board of Examiners.

O. F. JENKINS,
Secretary and Member, Board of Examiners.

DIRECTOR-GENERAL, INDIAN MEDICAL SERVICE.

NOTIFICATION.

Simla, the 12th March 1917.

No. 4.—3rd Class Assistant Surgeon D. H. J. Nicholas, I.S.M.D., is appointed to the Medical Charge of the Junior Secretariat Establishment, Simla, with effect from the 1st March 1917.

R. A. NEEDHAM, MAJOR, I.M.S.,
for *Director-General, Indian Medical Service.*

Registered No. L 864.

The Government Gazette

PUNJAB AND ITS DEPENDENCIES.

Published by Authority

LAHORE, FRIDAY, MARCH 30, 1917.

PART II.

Republications from the "Gazette of India."

[Fourth publication.]

GOVERNMENT OF INDIA, FINANCE DEPARTMENT.

NOTIFICATION No. 380-F., Delhi, the 1st March 1917.

INDIAN WAR LOAN.

The whole of the cash subscriptions received will be given to His Majesty's Government for the prosecution of the War.

5 per cent. War Loan 1929—1947.

5½ per cent. War Bonds 1920, 5½ per cent. War Bonds 1922.

Post Office 5-year Cash Certificates (Issue of 1917-18).

Principal and interest secured on the assets and revenues of the Government of India.

I.—War Loan 1929—147.

ISSUE PRICE: Rs. 95 PER CENT. payable as follows:

For fully paid allotments: Rs. 95 per cent. on application.

For instalment allotments: Rs. 15 per cent. on application and the balance in four monthly instalments of Rs. 20 per cent. each on the 15th day, or if that be a Sunday, on the 16th day, of the first, second, third, and fourth months succeeding that in which the application is made.

INTEREST: Rs. 5 PER CENT. per annum payable on the 15th February and the 15th August.

DATE OF REDEMPTION.—If not previously redeemed, the War Loan 1929—1947 will be repaid at par on the 15th August 1947: but the Government of India reserve to themselves the right to redeem the Loan or any part of it at par, on or after the 15th August 1929, on giving three calendar months' notice in the *Gazette of India.*

SINKING FUND.—For the purpose of providing against depreciation in the market price of the War Loan 1929—1947, the Government of India undertake to set aside annually a sum equal to one and one-half per cent. of the amount of the War Loan 1929—1947 to form a fund to be used for the purchase of securities of that loan for cancellation, whenever the market price falls below the issue price.

2561 PGG

II.—War Bonds 1920 and War Bonds 1922.

(FREE OF INCOME TAX).

ISSUE PRICE : Rs. 100 PER CENT. payable as follows :

For fully paid allotments : Rs. 100 per cent. on application.

For instalment allotments : Rs. 20 per cent. on application and the balance in four monthly instalments of Rs. 20 per cent. each on the 15th day, or if that day be a Sunday, on the 16th day, of the first, second, third, and fourth months succeeding that in which the application is made.

INTEREST : Rs. 5½ PER CENT. per annum payable on the 15th February and the 15th August.

DATE OF REDEMPTION : War Bonds 1920 are repayable on the 15th August 1920, War Bonds 1922 on the 15th August 1922.

III.—Post Office 5-year Cash Certificates.

(FREE OF INCOME-TAX).

FOR

Rs. 10, Rs. 20, Rs. 50, and Rs. 100.

PAYABLE 5 YEARS AFTER ISSUE.

ISSUE PRICE :

Rs. 7-12, Rs. 15-8, Rs. 38-12, and Rs. 77-8.

These certificates may also be cashed at the Post Office of issue at any time during the five-year period at the rates prescribed in Annexure D to this Notification.

Form of securities. 1. Securities in respect of War Loan 1929—1947, War Bonds 1920 and War Bonds 1922, will be issued at the option of the applicant (to be stated in his application) in the following forms—

(1) Inscribed Stock Certificate ... transferable by deed ;

(2) Promissory Notes ... ... transferable by endorsement ;

(3) Bearer Bonds ... ... transferable by delivery.

In the absence of any specified option, securities will, in the first instance, be issued in the form of Inscribed Stock Certificates.

Income-tax. 2. Interest on War Bonds 1920 and War Bonds 1922 will be exempt from income-tax but not from super-tax.

Interest on War Loan 1929—1947 is not exempt from income-tax or super-tax. Income-tax will be levied in accordance with the provisions of Part III of the Second Schedule of the Income-tax Act.

Conversion rights. 3. For every Rs. 100 (nominal) of War Loan 1929—1947 taken up, the subscriber may convert Rs. 150 (nominal) of the 3 per cent. of any of the 3½ per cent. Rupee Loans, or of the 4 per cent. Conversion Loan, 1916-17, of the Government of India, and receive in lieu thereof War Loan 1929—1947 at the rate of :—

Rs. 65 War Loan (nominal), for every Rs. 100 (nominal), of 3 per cent. loan converted.

" 76 " " " " " " " 3½ " " " "

" 92 " " " " " " " 4 " " Conversion Loan converted.

together with such further amount of War Loan as may be required to make up an exact multiple of Rs. 100, subject to the payment in cash of this further amount less one anna in the rupee.

4. Conversion rights may be exercised at any time after the 1st November 1917 but not after than the 15th January 1918. Conversion warrants will be negotiable and will be issued in Bearer form.

5. Securities of War Loan 1929—1947 issued by conversion will bear interest from the 15th August 1917. No interest will be paid separately in respect of the cash payments made under clause 3 above.

6. Holdings of War Loan 1929—1947, War Bonds 1920, and War Bonds 1922, do not carry any right of conversion into any future issue that may be made by the Government of India.

7. Applications for War Loan 1929–1947, War Bonds 1920 and War Bonds 1922 (other than applications through the Post Office under the procedure described in clauses 20 to 23 of this Notification) should be in the form appended (Annexure A), and may be presented any day from Thursday, the 15th March 1917, to Friday, the 15th June 1917, to any of the following officers or persons :— *Applications.*

(1) The Controller of Currency, Calcutta, or any Provincial Accountant-General or Comptroller,

(2) The Secretaries and Treasurers, Banks of Bengal, Bombay and Madras, at their Head Offices, or the Agents of these Banks at any Indian Branch, and

(3) Officers in charge of Government treasuries at district head-quarters.

8. Applications must be for sums of Rs. 100 or multiples of that sum.

9. Applications for the sum of Rs. 100 only must in all cases be accompanied by full payment, namely, Rs. 95 in the case of War Loan 1929—1947, and Rs. 100 in the case of War Bonds 1920 and War Bonds 1922.

10. Applications for sums of Rs. 200 or more in War Loan 1929—1947, War Bonds 1920 or War Bonds 1922 may be either for :—

(*a*) Fully paid allotments, or

(*b*) Instalment allotments.

11. Applications for Post Office 5-year Cash Certificates will be regulated by the procedure described in clauses 32 to 40 of this Notification.

12. A commission of one-eight per cent. will be allowed to recognised bankers and brokers on allotments made in respect of cash applications bearing their stamp, but this commission will not be allowed in respect of applications received through the Post Office, including applications for Post Office 5-year Cash Certificates, or in respect of applications for conversion. *Brokerage.*

Supplementary provisions.

13. Applications for fully paid allotments must in all cases be accompanied by payment of the full amount payable. Fully paid Allotment Letters, exchangeable in due course for Securities, *viz.*, Stock Certificates, Promissory Notes, or Bearer Bonds, will be issued in respect of such allotments. Interest due from the date of payment to the 14th August 1917 will be payable by warrant at the time of the issue of Securities, which will bear interest payable half-yearly commencing from the 15th August 1917. *Fully paid allotments.*

14. Applications for instalment allotments must in all cases be accompanied by payment of the first amount of the instalment stated above to be payable in respect of such applications. In the case of default in the payment of any instalment by its proper date, any instalments previously paid will be liable to forfeiture. Allotment Certificates exchangeable in due course for Securities, *viz.*, Stock Certificates, Promissory Notes, or Bearer Bonds, will be issued in respect of such allotments. *Instalment allotments.*

In the case of instalment allotments paid in full on or before the 15th August 1917, the interest due on the instalments from the date of actual payment to the 14th August 1917 will be payable by warrant at the time of issue of Securities, which will bear interest payable half-yearly commencing from the 15th August 1917.

In the case of instalment allotments paid in full after the 15th August 1917, the interest due on the instalments from the date of actual payment to the 14th February 1918 will be payable by warrant at the time of issue of Securities, which will bear interest payable half-yearly commencing from the 15th February 1918.

15. Applications must be accompanied either— *Methods of payment.*

(1) By a receipt, for the amount payable thereon, from the Head Office, or any Indian Branch Office, of the Banks of Bengal, Bombay and Madras, or from an officer in charge of a Government Treasury at district head-quarters; or

(2) By a cheque, for the amount payable thereon, drawn in favour of the officer to whom, and on a Bank in the place at which, the application is presented; or

(3) By whole currency notes for the amount payable thereon.

Subsequent instalments may be paid into the Head Office, or any Indian Branch Office of the Bank of Bengal, Bombay, or Madras, or into any Government Treasury at district head-quarters to be named by the applicant in his application.

16. Conversion warrants will be issued by the Public Debt Office, which in this connection means the Presidency Banks of Bengal, Bombay and Madras, respectively, at their Head Offices, on presentation of the Allotment Letters or of the Allotment Certificates (after these latter have been fully paid up) referred to in clauses 13 and 14 above. *Conversion procedure.*

17. Applications for conversion duly completed should be made within the dates prescribed in clause 4 to :—

(1) The Public Debt Office, as above defined, or any Indian Branch Office of a Presidency Bank; or

(2) A Government Treasury at district head-quarters, for transmission to the Public Debt Office,

and should be accompanied :—

(1) By the necessary Conversion warrants ;

(2) By the securities (duly receipted) tendered for conversion ; and

(3) By the cash payment, if any, referred to in clause 3.

18. The same warrant may be used partly for the conversion of securities of the 4 per cent. Conversion Loan and partly for the conversion of securities of the 3½ per cent. or the 3 per cent. Rupee Loans. Where the securities thus converted do not exhaust the full amount of conversion rights allowed by the Conversion warrant, the holder may apply to, and will then receive from, the Public Debt Office a fresh warrant for the difference.

19. On application by the holder a warrant will be sub-divided by the Public Debt Office into two or more warrants on payment of a fee of 4 annas in respect of each of the warrants issued in exchange.

POST OFFICE SECTION.

(SPECIAL PROVISIONS FOR APPLICATIONS THROUGH THE POST OFFICE.)

20. Applications for War Loan 1929—1947, War Bonds 1920, and War Bonds 1922 will also be received at any Post Office authorised to transact savings bank business from Thursday, the 15th March 1917, to Monday, the 15th October 1917, from any person whether previously a depositor in the Post Office savings bank or not, subject to the conditions stated in the following clauses.

Form of Application.

21. Applications must be made in the special form prescribed in Annexure B.

Maximum and minimum amounts.

22. Applications through the Post Office must be for sums of Rs. 25 or any multiple thereof. The same person may not apply for or hold through the Post Office more than Rs. 22,500 in all under this Notification, of which not more than Rs. 7,500 may be in War Loan 1929—1947 ; not more than Rs. 7,500 may be in War Bonds 1920 and War Bonds 1922 singly or together ; and not more than Rs. 7,500 may be in Post Office 5-year Cash Certificates—see clause 37.

NOTES (1).—Applications through the Post Office under this Notification will be permitted irrespective of any holdings of other securities previously obtained through the Post Office.

(2) Amounts of War Loan 1929—1947 obtained by conversion will not be taken into account in applying the above limits.

Amounts payable.

23. Amounts applied for must be paid in full with the application and are not payable in instalments. But the same person may present more than one application, provided his aggregate applications do not exceed the limits prescribed in clause 22.

Method of payment.

24. The payments due as in the preceding clause may be made in either of the following ways or partly in each :—

(a) By transfer from any balance in cash standing at the credit of the applicant's savings banks account if he has one ;

(b) By a payment in coin or currency notes, or by a crossed cheque drawn on a recognized Bank in favour of the Head Postmaster of the place at which such Bank is established.

Securities.

25. Securities in respect of applications made through the Post Office will be issued either in the form of Promissory Notes or Stock Certificates. Securities thus issued may be left in the custody of the Accountant-General, Posts and Telegraphs.

Income-tax.

26. Interest payable on War Bonds 1920 and War Bonds 1922 is exempt from income-tax. Securities of the War Loan 1929—1947 are specially exempted from income-tax if deposited with the Accountant-General, Posts and Telegraphs, and for so long as they are so deposited.

Interest.

27. Interest due from the date of payment of the amount applied for to the next regular date of half-yearly payment of interest (15th August 1917 or 15th February 1918 as the case may be) will be paid in cash at the time of issue of the Securities. Future interest will begin to accrue

from the 15th August 1917 when payment of the amount applied for is made on or before the 15th August 1917, and

from the 15th February 1918 when payment of the amount applied for is made after the 15th August 1917.

Conversion.

28. An applicant for War Loan 1929—1947 through the Post Office will receive a negotiable Conversion warrant (together with forms of application for conversion) enabling him to exercise the rights specified in clause 3 above either in the manner stated in clause 17, or through the agency of the Post Office as in clause 29.

29. Conversion of securities of the 3 per cent. of any of the 3½ per cent. Rupee Loans or of the 4 per cent. Conversion Loan, 1916-17, will, subject to the cash payment, if any, referred to in clause 3, be effected by the Post Office in all cases in which the securities tendered for conversion are already in deposit with, or were originally purchased

by the convertor through, the Accountant-General, Posts and Telegraphs, on presentation at any Post Office savings bank office, after the 1st November 1917 and before the 15th January 1918,

(a) Of the necessary Conversion warrants (whether obtained through the Post Office or not) and the form of application for conversion duly filled up; and

(b) Of the securities (if any) endorsed to the Accountant-General, Posts and Telegraphs.

30. If the securities thus converted do not exhaust the full amount of conversion rights covered by the Conversion warrant, the holder will receive from the Post Office a fresh warrant for the difference, unless the unutilized amount is less than Rs. 500, in which case the warrant for the difference will be issued only on special application being made.

31. A Conversion warrant issued through the Post Office may be sub-divided on application by the holder to the Public Debt Office, in the manner stated in clause 19.

Post Office 5-year Cash Certificates.

CERTIFICATES FOR Rs. 10, Rs. 20, Rs. 50 AND Rs. 100 PAYABLE FIVE YEARS AFTER ISSUE.

32. Post Office 5-year Cash Certificates may be obtained at any time on and after the *1st April 1917* at all Post Offices at which savings bank business is transacted.

33. These Certificates will be in the form shown in Annexure C attached, and will be in four denominations :—

Rs. 10	obtainable on payment of		Rs. 7-12.
Rs. 20	"	"	Rs. 15-8.
Rs. 50	"	"	Rs. 38-12.
Rs. 100	"	"	Rs. 77-8.

34. The full amount shown in the Certificate will be payable five years after the date of issue. But at any time within the five years period the holder will be entitled to payment in cash at the rates prescribed in the table attached as Annexure D.

35. Such payment will ordinarily be made at the Post Office of issue and on presentation of the Certificate. But on application to the Postmaster of the office of issue and on cause being shown payment at any other Post Office conducting savings bank business may be permitted.

36. No income-tax will be levied on these Certificates.

37. The maximum holding of these Certificates by any single individual shall not exceed Rs. 7,500 irrespective of any holdings of securities obtained by him through the Post Office of 3 per cent., $3\frac{1}{2}$ per cent., or 4 per cent. Rupee Loans, or of War Loan 1929—1947 or War Bonds 1920 or War Bonds 1922.

38. These Certificates may not be transferred except by permission of the Postmaster-General of the Circle in which the Post Office of issue is situated.

39. These Certificates will be kept, if so desired, in the custody of the Accountant-General, Posts and Telegraphs.

40. Forms of application for these Certificates may be obtained from any Post Office.

By order of the Governor-General in Council,

J. B. BRUNYATE,

Secretary to the Government of India.

ANNEXURE A

No.——

5 per cent. War Loan, 1929—1947.

APPLICATION FOR "FULLY-PAID ALLOTMENT".

1. In terms of the Notification of the Government of India, No. 380-F., dated the 1st March 1917, I/we hereby apply for a *Fully-paid Allotment* of Rupees (a) ______ of the above-mentioned issue.

(a) *Figures and words should be written here.*

2. I enclose a receipt / a cheque / currency notes for rupees ______ being the amount of the required payment at the rate of Rs. 95 for every Rs. 100 of the loan applied for.

3. I/we request that any allotment made in respect of this application may be :—

1. Inscribed as Stock :
2. Issued in Promissory Notes of the denominations stated below :
3. Issued in Bonds to Bearer of the denominations stated below :

NOTE.—*Securities will be issued in the form of Inscribed Stock Certificate unless another form of security is specified in the application.*

______ Promissory Notes / Bonds to Bearer of Rs. ______ each.

______ Promissory Notes / Bonds to Bearer of Rs. ______ each.

______ Promissory Notes / Bonds to Bearer of Rs. ______ each.

Signature ______

Allotment Letter to be sent to ______

Address ______

Date ______ *1917.*

ANNEXURE A.

No.———

5 per cent. War Loan, 1929–1947.

APPLICATION FOR "INSTALMENT ALLOTMENT."

1. In terms of the Notification of the Government of India, No. 380-F. dated the 1st March 1917, I/we hereby apply for an *Instalment allotment* of Rupees (a)——————————————————of the above-mentioned issue.

(a) Figures and words should be written here

2. I enclose a receipt / a cheque / currency notes for Rs.———— being the amount of the first instalment at the rate of Rs. 15 for every Rs. 100 of the loan applied for.

3. I/We hereby engage to pay (b) at the Bank of / at the Branch of the Bank of ——— at / into the Public Treasury at ——— to the account of Government the instalments as they shall become due on any allotment that may be made in respect of this application, as provided by the above notification, that is to say—

(b) Here enter the name of the Presidency Bank or Branch of Presidency Bank or Treasury at which the instalments will be paid and score out unnecessary words.

Rs.——being 20 per cent. of the amount applied for due on the 15th day of ——— 1917 (c)

Rs.———being 20 per cent. of the amount applied for due on the 15th day of——— 1917 (c).

Rs. ———being 20 per cent. of the amount applied for due on the 15th day of——— 1917 (c).

Rs.———being 20 per cent. of the amount applied for due on the 15th day of——— 1917 (c).

(c) Here fill in the first, second, third and fourth months following that in which this application is made.

4. I/We request that any allotment made in respect of this application may be—

1. Inscribed as Stock :

2. Issued in Promissory Notes of the denominations stated below :

3. Issued in Bonds to Bearer of the denominations stated below :

——— Promissory Notes / Bonds to Bearer of Rs.———each.

——— Promissory Notes / Bonds to Bearer of Rs.——— each.

——— Promissory Notes / Bonds to Bearer of Rs.——— each.

NOTE.—Securities will be issued in the form of Inscribed Stock certificate unless another form of security is specified in the application

Signature———————————

Allotment Certificate to be sent to ———————

Address ———————————————

Date ——————— *1917.*

ANNEXURE A.

No.______

5½ per cent. War Bonds 1920. | 5½ per cent. War Bonds 1922.

APPLICATION FOR "FULLY-PAID ALLOTMENT."

---

1. In terms of the Notification of the Government of India, No. 380-F., dated the 1st March 1917, I/we hereby apply for a *Fully-paid Allotment* of

(a) Figures and words should be written here.

Rupees (a) ____________________________ of

(b) War Bonds 1920. / War Bonds 1922.

(b) Strike out top or bottom line.

2. I/we enclose a receipt / a cheque / currency notes for Rs.______________ being the amount of the required payment at the rate of Rs. 100 for every Rs. 100 in Bonds of the issue applied for.

3. I/We request that any allotment made in respect of this application may be—

1. Inscribed as Stock :
2. Issued in Promissory Notes o the denomination stated below :
3. Issued in Bonds to Bearer of the denominations stated below :

NOTE.—Securities will be issued in the form of Inscribed Stock certificate unless another form of security is specified in the application.

________ Promissory Note / Bonds to Bearer of Rs.______ each.

________ Promissory Notes / Bonds to Bearer of Rs.______ each.

________ Promissory Notes / Bonds to Bearer of Rs. ______ each.

*Signature*________________

Allotment Letter to be sent to ____________________

Address____________________________

Date ________________ *1917.*

Note—This form must be used for application of *ONE ONLY* of the issues of War Bonds. Application allotments of the two issues must be made on *separate forms*.

ANNEXURE A.

No. ________

5½ per cent. War Bonds 1920. | 5½ per cent. War Bonds 1922.

APPLICATION FOR "INSTALMENT ALLOTMENT."

1. In terms of the Notification of the Government of India, No. 380-F., dated the 1st March 1917, I/we hereby apply for an *Instalment Allotment* of Rupees (*a*) ________ of

(*b*) War Bonds 1920. / War Bonds 1922.

(a) Figures and words should be written here.
(b) Strike out top or bottom line.

2. I/We enclose a receipt / a cheque / currency notes for Rs. ________ being the amount of the first instalment at the rate of Rs. 20 for every Rs. 100 of Bonds in the issue applied for.

3. I/We hereby engage to pay (*c*) at the Bank of / at the Branch of the Bank of / into the Public Treasury at ________ to the account of Government the instalments as they shall become due on any allotment that may be made in respect of this application, as provided by the above Notification, that is to say—

(c) Here enter the Presidency Bank or Branch of Presidency Bank or Treasury at which the instalments will be paid and score out unnecessary words.

Rs. ______ being 20 per cent. of the amount applied for due on the 15th day of ______ 1917. (*d*)

Rs. ______ being 20 per cent. of the amount applied for due on the 15th day of ______ 1917. (*d*)

Rs. ______ being 20 per cent. of the amount applied for due on the 15th day of ______ 1917. (*d*)

Rs. ______ being 20 per cent. of the amount applied for due on the 15th day of ______ 1917. (*d*)

(d) Here fill in the first, second, third, and fourth months following that in which the application is made.

4. I/We request that any allotment made in respect of this application may be—

1. Inscribed as Stock :
2. Issued in Promissory Notes of the denominations stated below :
3. Issued in Bonds to Bearer of the denominations stated below :

NOTE.—*Securities will be issued in the form of Inscribed Stock certificate unless another form of security is specified.*

Promissory Notes / Bonds to Bearer of Rs. ________ each.

Promissory Notes / Bonds to Bearer of Rs. ________ each.

Promissory Notes / Bonds to Bearer of Rs. ________ each.

Signature ________________________.

Allotment Certificate to be sent to ________________________

Address ________________________.

Date ________________ 1917.

Note.—This form must be used for application of *ONE ONLY* of the issues of War Bonds. Applications for allotment of the two issues must be made on *separate forms.*

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ANNEXURE B.

Form of application through the Post Office for 5 per cent. War Loan 1929—1947.

(To be presented at any Post Office which does savings bank business not later than the 15th October 1917. This form may be detached and used if required.)

In terms of the Government of India Notification No. 380-F., dated the 1st March 1917,

(a) Please write legibly

I (*a*) ____________________

(b) Figures and words should be written here.

hereby apply for an allotment of Rupees (*b*) ____________ of the above-mentioned issue.

(c) Amounts paid in cash or by cheque and amounts, if any, paid by withdrawal from the savings bank balance should be shown separately in the space provided. The unnecessary clause, if any, should be scored out.

In payment (*c*) of the amount applied for by me

(1) I tender herewith { in cash Rs.________. / by cheque Rs.________.

(2) I authorize withdrawal of Rs. ________ from the amount at my credit at the Post Office Savings Bank, and enclose the Pass Book herewith.

TOTAL RS. ________

(d) Please fill up either A or B and score out the other.

(A) (*d*) I request that any allotment made in respect of this application may be held by the Accountant-General, Posts and Telegraphs, on my behalf and the interest thereon credited to—

Clause (i) to be scored through if the applicant has no account already open.

(*i*) my existing Savings Bank Account No.______ open at the ____________ Post Office.

(*ii*) a Savings Bank account to be opened for the purpose at the ____________ Post Office.

(B) I request that any allotment made in respect of this application may be :—

(*i*) Inscribed as Stock.

(*ii*) Issued in Promissory Notes of the following denominations enfaced for payment of interest at the ____________ Treasury.

________ Promissory Notes of Rs. ________ each.

________ Promissory Notes of Rs. ________ each.

I request that a warrant authorizing the conversion of securities of the 3 per cent. or of any of the $3\frac{1}{2}$ per cent. Rupee Loans or of the 4 per cent. Conversion Loan, 1916-17, of the Government of India under the terms specified in clause 3 of the notification quoted above may also be delivered to me.

Signature ____________________

Address ____________________

Date ____________________ 1917.

Date of presentation at the Post Office. ____________

________ Head Office Stamp. Register No.

(To be noted by the receiving Post Master.)

(To be noted by the Head Post Master).

ANNEXURE B.

Form of application through the Post Office for 5½ per cent. War Bonds 1920 : 5½ per cent. War Bonds 1922.

(*To be presented at any Post Office which does savings bank business not later than the 15th October 1917. This form may be detached and used if required.*)

In terms of the Government of India Notification No. 380-F., dated the 1st March 1917, I (*a*) ______________________________ hereby apply for an allotment of Rupees (*b*) ______________________________ in (*c*) War Bonds 1920. / War Bonds 1922.

In payment (*d*) of the amount applied for by me

(1) I tender herewith { in cash Rs. ____________ / by cheque Rs. ____________

(2) I authorize withdrawal of Rs. ____________ from the amount at my credit at the Post Office Savings Bank, and enclose the Pass Book herewith.

Total Rs. ____________

(A) (*e*) I request that any allotment made in respect of this application may be held by the Accountant-General, Posts and Telegraphs, on my behalf, and the interest thereon credited to—

(*i*) my existing Savings Bank Account No. ________ open at the ____________ Post Office.

(*ii*) a Savings Bank Account to be opened for the purpose at the ____________ Post Office.

(B) I request that any allotment made in respect of this application may be—

(*i*) Inscribed as Stock.

(*ii*) Issued in Promissory Notes of the following denominations enfaced for payment of interest at the ____________ Treasury.

______ Promissory Notes of Rs. ______ each.

______ „ „ of Rs. ______ each.

Signature ____________________

Date ________________ 1917. Address ____________________.

Date of presentation at the Post Office.

____

Head Office Stamp.

Register No. ________.

(*To be noted by the receiving Post Master.*)

(*To be noted by the Head Post Master.*)

N.B.—This form must be used for application of *ONE ONLY* of the issues of War Bonds. Applications for allotments for the two issues must be made on *separate forms*.

(*a*) *Please write legibly.*

(*b*) *Figures and words should be written here.*

(*c*) *Strike out top or bottom line.*

(*d*) *Amounts paid in cash or by cheque and amounts, if any, paid by withdrawal from the savings bank balance should be shown separately in the spaces provided. The unnecessary clause, if any, should be scored out.*

(*e*) *Please fill up either A or B and score out the other.*

Clause (*i*) *to be scored through if the applicant has no account already open.*

ANNEXURE C.

Post Office 5-year Cash Certificate.

(Not transferable except with the permission of the Postmaster-General.)

No.______.

Amount due on maturity Rs.______.

This is to certify that ______________________________

is registered at the __________ Post Office as the holder of a Post Office 5-year Cash Certificate, issued in accordance with the terms of Notification No. 380-F., dated the 1st March 1917. The Government of India undertake to pay to him, on presentation of this Certificate at the aforesaid Post Office on or after the ____________________, Rs.______, or at any earlier date the sum not exceeding Rs. _____, specified on the reverse of this Certificate as due on such date.

Post Office ______________.

Date of Issue ______________.

____

(Head Postmaster).

ANNEXURE D.

Table referred in clause 34 showing amounts due on Post Office 5-year Cash Certificates according to the dates on which payment is claimed.

If payment is claimed :—	Amount due on certificate for Rs. 10	Rs. 20	Rs. 50	Rs. 100
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Within one year from date of issue :—Amount originally paid, *viz.* ...	7 12 0	15 8 0	38 12 0	77 8 0
After 1 complete year from date of issue ...	8 1 0	16 2 0	40 5 0	80 10 0
" 15 complete months ..	8 2 6	16 5 0	40 12 6	81 9 0
" 18 " " ..	8 4 0	16 8 0	41 4 0	82 8 0
" 21 " " ..	8 5 6	16 11 0	41 11 6	83 7 0
" 2 complete years ...	8 7 0	16 14 0	42 3 0	84 6 0
" 27 complete months ..	8 8 9	17 1 6	42 11 9	85 7 6
" 30 " " ...	8 10 6	17 5 0	43 4 6	86 9 0
" 33 " " ...	8 12 3	17 8 6	43 13 3	87 10 6
" 3 complete years ...	8 14 0	17 12 0	44 6 0	88 12 0
" 39 complete months ..	9 0 0	18 0 0	45 0 0	90 0 0
" 42 " " ...	9 2 0	18 4 0	45 10 0	91 4 0
" 45 " " ...	9 4 0	18 8 0	46 4 0	92 8 0
" 4 complete years ...	9 6 0	18 12 0	46 14 0	93 12 0
" 51 complete months ...	9 8 6	19 1 0	47 10 6	95 5 0
" 54 " " ...	9 11 0	19 6 0	48 7 0	96 14 0
" 57 " " ...	9 13 6	19 11 0	49 3 6	98 7 0
" 5 complete years ...	10 0 0	20 0 0	50 0 0	100 0 0

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FROM THE "GAZETTE OF INDIA", DATED DELHI, SATURDAY, MARCH 24, 1917.

HOME DEPARTMENT.

NOTIFICATION.

MEDICAL.

Delhi, the 22nd March 1917.

No. 1408-*C.*—The services of the undermentioned officers are replaced at the disposal of the Governments of the provinces mentioned respectively against their names, with effect from the dates on which they assume charge of their duties :—

* * * * * * * *

Lieutenant-Colonel A. Coleman, I.M.S. ... ... Punjab.

* * * * * * * *

J. H. DuBOULAY,

Secretary to the Government of India.

DEPARTMENT OF REVENUE AND AGRICULTURE

NOTIFICATION.

AGRICULTURE.

Delhi, the 23rd March 1917.

No. 345-*C.*—Mr. C. W. Jacob, I.C.S. (Punjab), is appointed as Assistant Wheat Commissioner for India, with effect from the forenoon of the 26th February 1917.

R. A. MANT,

Secretary to the Government of India.

FOREIGN AND POLITICAL DEPARTMENT.

NOTIFICATIONS.

Delhi, the 22nd March 1917.

No. 1908-*D.*—In pursuance of section 2 of the Defence of India (Criminal Law Amendment) Act, 1915 (IV of 1915), and in supersession of the notification in the Foreign and Political Department, No. 1429-D., dated the 5th March 1917, the Governor-General in Council is pleased to make the following rules :—

Short title.

1. These rules may be called the Defence of India (Passport) Rules, 1917.

Definitions.

2. In these rules, unless there is anything repugnant in the subject or context—

"Passport" means a passport for the time being in force, issued or renewed not more than two years previously by, or on behalf of, the Government of the country of which the person to whom it relates is a subject and, in the case of a person coming to India from any country other than the United Kingdom or a British possession, issued or *visèd* by the British Ambassador or a British Consul in that country, to which passport there is attached a photograph of the person to whom it relates.

"Competent authority" means any person authorized by order in writing by the Governor-General in Council or by the Local Government to exercise the powers of a competent authority under these rules.

Landing or embarking in British India without passport prohibited.

3. No person coming from, or intending to proceed to, any place out of India shall, save as otherwise provided in these rules, land or embark at any port in British India unless he has in his possession a passport.

4. The Governor-General in Council or the Local Government may by order in writing exempt, either absolutely or on such conditions as may be specified in the order, any person or class of persons from any of the provisions of these rules, and a competent authority may by like order and under like conditions exempt any person from any of the said provisions.

Power to exempt persons from the operation of the rules.

Penalties.

5. Any person who—

(a) lands or embarks at any port in British India in contravention of rule 3;

(b) having been conditionally exempted from any of the provisions of these rules does any act in contravention of any condition specified in the order of exemption;

(c) for the purpose of obtaining a passport or an order of exemption from any provision of these rules, or for the purpose of obtaining the renewal or variation of a passport or order, either for himself or for any other person, makes a false statement or false representation,

shall be punishable with imprisonment for a term which may extend to six months, or with fine, or with both.

6. Any person who voluntarily obstructs, or offers any resistance to, or impedes, or otherwise interferes with, a competent authority, or any officer or other person who is carrying out the orders of such authority or who is otherwise acting in accordance with his duty under any of the provisions of these rules, shall be punishable with imprisonment for a term which may extend to one month, or with fine, or with both.

Penalty for obstruction to authority acting under these rules.

7. Any person who attempts to commit, or abets or attempts to abet the commission of, any act punishable under these rules shall be punishable in like manner as if he had committed the act.

Attempts.

8 (1) A competent authority or any officer of the Police or of the Customs Department empowered by general or special order by the Local Government in this behalf, may arrest without warrant any person against whom a reasonable suspicion exists of his being concerned in an offence punishable under these rules.

Power of arrest.

(2) Every authority or officer making an arrest under this rule shall, without unnecessary delay, take or send the person arrested before a Magistrate having jurisdiction in the case, or to the officer in charge of the nearest police station.

Exceptions.

9. Nothing in these rules shall apply to—

(a) any person whose age is, or appears to the competent authority to be, less than fifteen years;

(b) any member of His Majesty's naval or military forces or of the Indian Marine Service entering or leaving British India on duty;

(c) any member of the crew of any vessel who has been lawfully engaged as such in any country outside India and who leaves British India in continuation of the same voyage in the same vessel, or any member of the crew of any vessel who has been lawfully engaged in British India for an oversea voyage who satisfies a competent authority that he is by occupation a sea-faring man;

(d) any *bonâ fide* labourer proceeding to, or returuing from, the Malay States or Ceylon;

(e) any *bonâ fide* Mahomedan pilgrim proceeding to, or returning from, Jeddah or Basra.

A. H. GRANT,

Secretary to the Government of India.

The 22nd March 1917.

No. 1915-*D.*—Mr. G. Cunningham, I.C.S., Punjab, who has been appointed temporarily to officiate in the Political Department of the Government of India, is appointed, substantively, to the Department, on probation, with effect from the 1st January 1917.

J. B. WOOD,

Secretary to the Government of India.

ARMY DEPARTMENT.

Delhi, the 23rd March 1917.

VOLUNTEER CORPS.

APPOINTMENTS, PROMOTIONS AND RESIGNATIONS.

North-Western Railway Volunteer Rifles.

No. 457.—Second Lieutenant Stewart Ellis West, seconded, to be Lieutenant, and to remain seconded. Dated the 1st April 1916.

Second Lieutenant Basil Moody, seconded, to be Lieutenant, and to remain seconded. Dated the 1st April 1916.

Second Lieutenant John Chalmers Hunter, seconded, to be Lieutenant, and to remain seconded. Dated the 1st April 1916.

Second Lieutenant Harry Jackson to be Lieutenant, to fill an existing vacancy. Dated the 1st April 1916.

Second Lieutenant Frederick Richard Bagley August to be Lieutenant, to fill an existing vacancy. Dated the 27th April 1916.

Second Lieutenant Ernest Alexander Scott to be Lieutenant, to fill an existing vacancy. Dated the 10th July 1916.

Second Lieutenant Frank Horace Lumsden Strange, seconded, to be Lieutenant, and to remain seconded. Dated the 11th July 1916.

Second Lieutenant Alan Andrew Phillips to be Lieutenant, to fill an existing vacancy. Dated the 11th July 1916.

Digby Bruce Trevor to be Second Lieutenant, to fill an existing vacancy. Dated the 19th July 1915.

Albert Bradford Taylor to be Second Lieutenant, to fill an existing vacancy. Dated the 1st April 1916.

Edward Leslie Manico to be Second Lieutenant, to fill an existing vacancy. Dated the 1st April 1916.

John Nicholson Nagle to be Second Lieutenant, to fill an existing vacancy. Dated the 1st April 1916.

John Wilfred Ogle to be Second Lieutenant, to fill an existing vacancy. Dated the 1st April 1916.

Vincent Lee Dean to be Second Lieutenant, to fill an existing vacancy. Dated the 27th April 1916

Donald D'Arcy Smith, to be Second Lieutenant, to fill an existing vacancy. Dated the 11th July 1916.

Sidney Marcel Avril to be Second Lieutenant, to fill an existing vacancy. Dated the 11th July 1916.

Francis Gordon Griffith to be Second Lieutenant, to fill an existing vacancy. Dated the 1st September 1916.

A. H. BINGLEY, *Major-General,*
Secretary to the Government of India.

DEPARTMENT OF COMMERCE AND INDUSTRY.

NOTIFICATIONS.

Delhi, the 24th March 1917.

No. 2981-*C. W.*—In exercise of the powers conferred by section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), and in supersession of this Department notification No. 1094-C. W., dated the 27th January 1917, as subsequently amended, the Governor-General

in Council is pleased to prohibit the import and export of all goods, directly or indirectly, from and to Siam except such goods as are shipped by or consigned to the trading concerns in Siam named in the Schedule hereto attached:

Provided that nothing in this notification shall be deemed to authorise the import or export of any article, the import or export of which is prohibited by or under any enactment.

SCHEDULE.

SIAM WHITE LIST.

His Majesty's Diplomatic, Consular, Military and Naval Officers, British Missionary Bodies and Missionary Bodies of Allied and Neutral Countries.

Siamese Government Ministries and Departments.

Legations of Allies and Neutral Powers.

Abdoolally, H.	Bangkok.
Abdoolcaium, K. Saherwalla	"
Adam, A. H. M., & Co.	"
Adamji Alibhai Dorajiwala	"
Adamsen, Dr. (Seekak Dispensary)	"
Ah Lee Koh (Yan See Tai Lee Kee)	Nakawn Lampang.
Alibhai Chinwalla	Bangkok.
American Presbyterian Mission Press	"
Angullia, A., & Sons	"
Apothecaries Hall	"
Arracan Co., Ltd.	"
Asiatic Petroleum Co., Ltd.	"
Assumption Printing Press	"
Baboojee, A. K.	"
Badman, H. A., & Co.	"
Bamrung Nukulkij Printing Works (Luang Damrong)	"
Bangkok Dock Co., Ltd.	"
Bangkok Manufacturing Co., Ltd.	"
Bangkok Times Press, Ltd.	"
Bangkok United Club	"
Bangnon Syndicate	Renong.
Banque de l'Indo-Chine	Bangkok.
Barrow, Brown & Co.	"
Beranger, Malcolm (Maison Beranger)	"
Berli & Co., Ltd., A.	"
Bhandakayacara	"
Bombay Burmah Trading Corporation, Ltd.	Bangkok and Chiengmai.
Boon Long	Bangkok.
Boon Mee Dispensary	"
Borgersen, H. B.	"
Borneo Co., Ltd.	Bangkok and Chiengmai.
British American Tobacco Co., Ltd.	Bangkok.
British Club	"
British Dispensary	"
Brohma Yodhee, Mrs. Luang	"
Buan Hoa Seng	"
Buan Soon Lee & Co.	"
Budroodin, F. H.	"
Cartwright, B O.	"
Chapman, W. P.	"
Chartered Bank of India, Australia and China	Bangkok and Puket.
Cheng Kiat, L.	Bangkok.
Chiengmai Mission Press	Chiengmai.
Chinese Mercantile Dispensary	Bangkok.
Chino-Siam Daily News	"
Chino-Siamese Trading Co.	"
Chinwala, Allibhai	"
Choo Kwang Lee	"

Chotirmall, K. A. J. & Co.	Bangkok.
Chung Choo Guan Ah Fook	,,
City Dispensary	,,
Comptoir Francais du Siam	,,
Couper-Johnston, D., & Co.	,,
Damrong Luang (Bamrung Nukulkij Printing Works)	,,
Dastakeer & Co.	,,
Dawoodbhai, N., & Co.	,,
Deebook Dredging	Renong.
Diana, A., & Co.	Bangkok.
Dickinson, John, & Co., Ltd.	,,
Diethelm & Co., Ltd.	,,
Dorajiwalla, A. A.	,,
Dunlop, J. M.	,,
East Asiatic Co., Ltd.	,,
Eastern Smelting Co., Ltd.	Puket.
Edgar Brothers	Bangkok.
Educational Supply Association	,,
Esmailjee, A. T. (A. T. E. Maskati)	,,
Excelsior Ice Factory	,,
Fook Loong & Co.	,,
Foran, J. H. (Langkat Oil Co.)	Senggora.
Fraser & Neave, Ltd.	Bangkok.
French Dispensary	,,
Gian Singh Nand Singh	,,
Gilitwalla, E. E.	,,
Go Yong Chua	,,
Goriawalla, A. H. A.	,,
Goriawalla, F. A.	,,
Government Medical Depôt	,,
Gritters, Mrs.	,,
Groundwater, C. L., & Co.	,,
Gulamhusein Abdul Kader (G. A. Kader)	,,
Habibar Rahman	,,
Halim, B. A., & Co.	,,
Hansen, Dr. C. C.	,,
Harq Vour Long & Co.	,,
Harrison, F. A.	Puket & Pangnga.
Hock Chuan & Co.	Bangkok.
Hoh Leng Dispensary	,,
Holck, H. Von (Siam Packing Coy.).	,,
Hong Ching	,,
Hongkong and Shanghai Banking Corporation	,,
Hossain, A. G.	,,
Hosain, E. A.	,,
Hotchand Vishindass & Co.	,,
Huseinally Wasee, A. K., & Co.	,,
Hussain, A., & Sons	,,
Ikezaki, K., & Co.	,,
International Store	,,
Jewaji Raja & Sons (M. Moosbhoy or M. Moosbhoy Raja)	,,
Johansen, P., & Co.	,,
Joo Hoa Lee	,,
Kader, G. A. (Gulam Husein Abdul Kader)	,,
Kaj Cotermall & Co.	,,
Kasoojee, M. E.	,,
Katib, E. M.	,,
Katoo Deebook	,,
Katz Brothers, Ltd.	Renong.
Kee, E. H.	Bangkok.
Kempton & Co.	,,
Keng Watt	,,
Keer & Co.	,,
Kia Lee	,,
Kiam Hoa Heng & Co.	,,
Kiam Hoa Seng & Co.	,,
King's College	,,

Kluzer, G., & Co.	Bangkok.
Kwang Ngee Hoa & Co.	,,
Ladhasingh Bhagwansingh	,,
Lakhwalla, E. A., & Co.	,,
Lakhwalla, M. A., & Co.	,,
Langkat Oil Company (J. H. Foran)	Senggora.
Leong Chin Heng	Bangkok.
Leonowens, Louis T., Ltd.	Bangkok and Nakawn Lampang.
Lert Nai	Bangkok.
Loh Kye Juay & Co.	,,
Lotus Dispensary (Dr. Hansen)	,,
Luang Brohma Yodhee (Mrs. Pradit Sookonta)	,,
Luang Damrong Thamasarn (Bamrung Nukulkij Printing Works)	,,
Luang Phipat Tanakorn	,,
McBeth, J. J.	,,
Maire, A. J.	,,
Maison Beranger (Beranger, Malcolm)	,,
Malaya Tin Corporation	Renong.
Malbary, H. A.	Bangkok.
Mama, Piroshaw F.	,,
Mansoor Sahib, S. S.	,,
Marican, M. T. S.	,,
Marican, S. S.	,,
Maskati, A. T. E.	,,
Maung Hpo Min	Nakawn Lampang.
Maw Jim	Bangkok.
Maw Kim (City Dispensary)	,,
Maw Sooi Dispensary	,,
McFarland, Dr. G. B.	,
Meklong Railway Co.	,,
Menam Motor Boat Co., Ltd.	,,
Meng Hong	,,
Ministries and Departments of the Royal Siamese Government	...
Michellis & Dimitrellis	Bangkok.
Mitsui Bussan Kaisha, Ltd.	,,
Mizokami, M.	,,
Mogul, M. A.	,,
Moh Tuan	,,
Muhammed Meah, D. S., & Co.	,,
Muhamedally Noorbhai	,,
Monod, E. C., & Co.	,,
Moosaji, M., & Co.	,,
Moosbhoy, M. (Moosbhoy Raja)	,,
Motiwala, A. & F., & Co.	,,
Motiwalla, E. J.	,,
Motiwalla, F. A.	,,
Nahas, A.	,,
Nailert	,,
Nai Siu (Phasadu Ussmayon)	,,
Nakhoda Osmanbhai Amirbhal	,,
Nana, A E.	,,
Nestlé & Anglo-Swiss Condensed Milk Co.	,,
Netherlands Trading Society	...
Nguan Seng Soon	Bangkok.
Nooraddin Dawoodbhoi	,,
Noorbhai, Mohamedally	,,
Oriental Bakery	,,
Oriental Store	,,
Osawa, J., & Co.	,,
Oyama, K., & Co.	,,
Paknam Railway Co.	,,
Pappayanopolus, C.	,,
Peng Hak Chieng (Tia Peng Ngee)	,,
Pereira, E. M., & Co.	,,

Pharnisuphaphon Printing Office	Bangkok.
Phasadu Usamayon	,,
Phya Sri Kridikara	,,
Piroshaw F. Mama	,,
Pisal Banniti (Printer	,,
Pollard, T. H.	,,
Pradist Sookonta (Mrs. Luang Brohma Yodhee)	,,
Prince Royal's College	Chiengmai.
Puket Dispensary	Puket.
Raja (Jewaji Raja & Sons)	,,
Ratanamala Co.	Bangkok.
Ratrut Basin Tin Dredging Co.	Renong.
Rochiram, J. R.	Bangkok.
Rong Pim Nangsu Pim Thai Mai	,,
Royal Bangkok Sports Club	,,
Royal Siamese State Railways	,,
See Thien & Co.	,,
Saherwalla, A. K.	,,
Salehbhai, A. R., & Co.	,,
Sampson, John & Son	,,
Samsen Power Station	,,
Sarafally, G. A.	,,
Saw Hood Beng	Senggora.
Seekak Dispensary (Dr. Adamsen)	Bangkok.
Selley, N. L. (Wat Debsirindr School)	,,
Semprez & Co.	,,
Seng Hong & Co.	,,
Siah Leng, A. (Siah Leng Dispensary)	,,
Siam Cement Co., Ltd.	,,
Siam Commercial Bank, Ltd.	,,
Siam Drug Store	,,
Siam Electricity Co., Ltd.	,,
Siam Forest Co., Ltd.	,,
Siam Free Press Co., Ltd.	,,
Siam Import Co., Ltd.	,,
Siam Industries Syndicate	,,
Siam Motor Work, Ltd.	,,
Siam Observer Press	,,
Siam Packing Co. (H. Von. Holck)	,,
Siam Perfumery Store (M. Towfique)	,,
Siam Stamp Co.	,,
Siamese Southern Railway	,,
Siamese Tin Syndicate	Puket & Renong.
Siamese Tobacco Co.	Bangkok.
Siamwalla, D. H. A.	,,
Siamwalla, F. A.	,,
Sin Sin Ha	,,
Singer Sewing Machine Co.	,,
Siribhand Store	,,
Siu, Nai (Phasadu Usamayon)	,,
Smith Premier Typewriter Co.	,,
Société Anonyme Belge	,,
Sophon Printing Office	,,
Spicer Brothers (Colonial & Foreign), Ltd.	,,
Sri Kridikara, Phya	,,
Srirache Co., Ltd.	,,
Standard Oil Co., Ltd.	,,
Staro, Madame A.	,,
Steel Brothers & Co., Ltd.	,,
Stephens, Paul & Co.	,,
Straits Trading Co., Ltd.	,,
Sutton, N.	Puket.
Swanson, J. H.	Bangkok.
Swee Ho, H.	,,
Syme & Co.	,,
Tachin Railway Co.	,,
Tatner, F.	,,

Tay, K. C. (dentist)	...	...	...	...	Bangkok.
Tayeb & Co. ...	...	...	...	...	"
Tayebally, A. H., & Co.	...	...	...	...	"
Thakur Singh Ladha Singh		...	...	...	"
Thonakiteh Raxa, Phya	...	...	...	...	"
Tia Peng Ngee (Peng Hak Chieng)		...	...	...	"
Tilleke, Dr. R. E. G.	...	...	...	...	"
Tilleke & Gibbins	...	...	...	...	"
Tisseman, S., & Co.	...	...	...	...	"
Tongkah Compound	...	...	...	...	Puket.
Tongkah Harbour Tin Dredging Co.		...	...	...	"
Towfique, M. ...	...	...	...	...	Bangkok.
Tung Who & Co.	...	...	...	...	"
Undertakers Supply Stores ...		...	...	...	"
United Engineers, Ltd.	...	...	...	...	"
Vacuum Oil Co.	...	...	...	...	"
Viraj Chanthorn	...	...	...	...	"
Walker, Dr. C. C.	...	...	...	...	"
Wasee, A.K. H., & Co.	...	...	...	...	"
Wasiamull Assomull & Co.		...	...	...	"
Whiteaway, Laidlaw & Co.		...	...	...	"
Wing Yuen & Co.	...	...	...	...	"
Yan See (Ah Lee Koh)	...	...	...	...	Nakawn Lampang.
Yamaguchi, G., & Co.	...	...	...	...	Bangkok.
Yong Lee and Co.	...	...	...	...	"
Yong Lee Seng & Co.	...	...	...	...	"
Yong Mong Lee & Co.	...	...	...	...	"
Yong Nguan ...	...	...	...	...	"

No. 3003-*C. W.*—In exercise of the powers conferred by section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), the Governor General in Council is pleased to prohibit the importation of aluminium and manufactures of aluminium into British India from all destinations :

Provided that nothing in this notification shall be deemed to prohibit—

(*i*) the import of any goods by, or for the use of, the Crown;
(*ii*) the import of any goods shipped from any Indian port;
(*iii*) the import of any goods from any Native State in India;
(*iv*) the import of any goods imported under a license granted by the Chief Customs Officer at the place of import.

No. 3061-*C. W.*—In exercise of the powers conferred by section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), the Governor-General in Council is pleased to prohibit the bringing by sea or by land into British India of old newspapers in bulk:

Provided that nothing in this notification shall be deemed to prohibit—

(*i*) the import of any goods by, or for the use of, the Crown;
(*ii*) the import of any goods shipped from any Indian port;
(*iii*) the import of any goods from any Native State in India;
(*iv*) the import of any goods under a license granted by the Chief Customs Officer at the place of import.

No. 3104-*C. W.*—In exercise of the powers conferred by section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), the Governor General in Council is pleased to direct that the following additions shall be made in this Department notification No. 66-C.W. D., dated the 13th January 1917, as subsequently amended, *viz.*:—

Additions.

Kwong Tung Ice Company, Limited, Canton.

Melvani, P. D., and Company, Canton.

No. 1464-*C.D.*—In exercise of the powers conferred by section 4 of the Freight (Railway and Inland Steam Vessel) Tax Act, 1917 (XIII of 1917) the Governor General in Council is pleased to make the following rules :—

1. The tax imposed by section 3 of the Freight (Railway and Inland Steam Vessel) Tax Act, 1917 (XIII of 1917), hereinafter called the said Act, on goods carried by an inland steam vessel, shall be paid to the person authorised by the owner of the inland steam vessel to receive payment of the freight on which the tax is a surcharge, at the time and place where such freight is paid.

2. The tax shall be paid by the owner of every inland steam vessel into the Government Treasury at or nearest to the place at which he resides or carries on business within 30 days after the end of the quarter in which it is collected.

3. For the purpose of section 3, sub-section (3) of the said Act, the prescribed authority shall be the Collector of the district in which the owner resides or carries on business and the return to be submitted to him shall be in the form appended to these rules.

4. In the case of goods booked through and carried both by inland steam vessel and railway, the tax shall be leviable once only and shall be collected at the time and place where the freight is paid.

FORM A.

Owner's return for quarter ending____________.

Name of Inland Steam Vessel or Vessels____________.

—	Maunds.	Amount of tax payble. Rs. A. P.
Quantity of coal, coke and firewood carried during the quarter	...	...
Quantity of other goods carried during the quarter ...	...	...
Total	...	...

I do hereby declare that the above is a true statement of the goods carried during the quarter____________, by the inland steam vessels owned by me.*

Dated this———day of———19 .

Signed____________

Owner.

*If particulars are incorporated in the return on the strength of a certificate held by the owner of the inland steam vessel add " save as regards the goods in respect of which I hold a certificate in accordance with the proviso to section 3 of the Act, in respect of which I declare that the particulars included in the return are true to the best of my knowledge and belief."

No. 1465-*C.D.*—In exercise of the powers conferred by section 6 of the Freight (Railway and Inland Steam Vessel) Tax Act, 1917 (XIII of 1917), the Governor General in Council is pleased to direct that the following classes of goods shall be exempt from the taxes imposed under the said Act, namely :—

(1) all consignments less than one maund in weight ;

(2) all goods which are carried for a distance of 10 miles or less ;

(3) stores and coal, if the property of the owner of the inland steam vessel, carried for consumption by an inland steam vessel belonging to him ;

(4) all goods which are the property of Government at the time of despatch.

No. 1461-*M.D.*—In pursuance of clause 8 (1) of the Motor Spirit (Duties) Order, 1917, the Governor General in Council is pleased to exempt, with effect the 16th February 1917, from the payment of the duty leviable under section 3 of the Motor Spirit (Duties) Act, 1917 (II of 1917), motor spirit exported by the owner of a manufactory in British India direct by sea to any country outside India.

Provided that nothing in this notification shall be deemed to apply to the export of motor spirit by sea to French or Portuguese possessions in India.

No. 1448-*Spl.*—In exercise of the powers conferred on him by clause (*a*) of sub-section (1) of section 4 of the Enemy Trading Act, 1916 (X of 1916), the Governor General in Council is pleased to prohibit the hostile firm of Mr. K. D. Banker from carrying on business in British India except subject to the conditions specified below :—

(1) The business of the firm should be restricted to the Bombay Presidency.

(2) The business shall be attended to personally by Mr. K. D. Banker (hereinafter called the licensee). No other person shall officiate for the licensee without the express sanction in writing of the Controller of Hostile Trading Concerns or such other officer as Government may appoint for the purpose of performing the duties of the Controller.

(3) The licensee shall be responsible for the acts and omissions of the person officiating.

(4) The business of the firm shall be subject in every respect to the inspection and supervision of the Controller and the licensee shall follow his directions.

(5) The licensee shall keep all such books as are usual to be kept for the business or trade carried on, and any other books which the Controller may direct to be kept.

(6) The Controller shall have at all times access to and full liberty to inspect such books, and to take copies or extracts therefrom, and to retain such books in his possession for such time as may be necessary.

(7) The licensee at all times, at the request of the Controller, shall give all such information and explanations with regard to the business or its conduct and management as the Controller may require.

(8) The licensee shall not remit any money out of India to a neutral country without the previous sanction of the Controller.

(9) The licensee shall not without the previous permission of the Controller in writing take a new partner, or alter the constitution of or employ a new European assistant in the firm.

(10) Without the previous sanction of the Controller the licensee shall not transfer to any other person, firm or company the capital or good will of its business or any part thereof or (save in the ordinary course of trade) any of its assets or the benefit of any existing or future contract.

(11) The accounts of the firm may be subjected periodically at the cost of the firm to inspection by an accountant appointed by the Controller.

(12) The Governor General in Council reserves to himself the right to revoke or amend this license at any time or from time to time.

EXCISE.

The 24th March 1917.

No. 2941-*G.*—In exercise of the powers conferred by section 6 of the Opium Act, 1878 (I of 1878), and in supersession of the notification of the Government of India in the Department of Commerce and Industry, No. 2383-71, dated the 20th March 1915, the Governor General in Council is pleased to direct that duty at the rate of Rs. 17-8-0 per seer shall be levied, with effect from the 1st April 1917, upon all opium imported into the Punjab:

Provided that the said duty shall not be leviable in respect of—

(*a*) poppy heads; or

(*b*) opium produced in the Hill States of the Punjab; or

(*c*) opium on which duty has already been paid in the North-West Frontier Province.

No. 2942-*G.*—In exercise of the powers conferred by section 6 of the Opium Act, 1878 (I of 1878), and in supersession of the notification of the Government of India in the Department of Commerce and Industry, No. 2384-71, dated the 20th March 1915, the Governor General in Council is pleased to direct that duty at the rate of Rs. 9 per seer shall be levied, with effect from the 1st April 1917, upon all opium, except poppy heads, produced in any State subject to the political control of the Punjab Government and imported into the Punjab.

H. F. HOWARD,

Secretary to the Government of India.

BOARD OF EXAMINERS.

NOTICE.

Qualified Urdu Munshis.

THE following list of Munshis who are qualified to teach Urdu under India Army Order No. 162 of 1907 is published for the information of all those students of this language who are desirous of obtaining competent teachers :—

AMBALA.

M. Mohd. Miyan Khan ...	... Saddar Bazar, Ambala.
M. Mohd. Akbar Khan ...	... The Oriental Lodge, Ambala.
M. Anand Sarup ...	... Saddar Bazar, Ambala Cantonment (winter only).

FEROZEPORE.

M. Suraj Narain, B.A. ...	... Kabari Bazar, Ferozepore.

JHELUM.

M. Thakur Das Pahwa ...	... Officers' Munshi, Jhelum.

JULLUNDUR.

M. Karam Chand ...	... C/o Jacki Mull & Sons, Saddar Bazar, Jullundur Cantonment.

KASAULI.

M. Anand Sarup ...	... Depôt Munshi, Kasauli (summer only).

LAHORE.

M. Sham Lal, Bhargava ...	... Officers' Munshi, Saddar Bazar, Lahore Cantonment.
M. Sayyad Aulad Ali, Gilani	... Miran Shah Lane, Taksali Gate, Lahore.
M. Mohd. Khalil-ur-Rahman, Sabri	... Mohalla Sammian, Chhawni Manawala, Taksali Gate, Lahore.
M. Mool Chand Saihgal	... Regimental Munshi, 1/5th Devonshire Regiment, Saddar Bazar, Lahore Cantonment.

MURREE HILLS.

M. S. C. Bagchi ...	... Munshi, Lawrence Government European School, Ghoragali, P. O. Murree Hills.

RAWALPINDI.

M. Ghulam Muhiuddin ...	... R. A. Brigade Munshi, Rawalpindi.
M. Ghulam Rasul ...	... Saddar Bazar, Rawalpindi.
M. Kazi Abdul Haqq Khan	... C/o Kazi Najam-ud-din Khan, Officers' Munshi, Jhangi Street, Rawalpindi City.
M. Shaikh Amir Bakhsh, Gyani (Munshi Fazil).	Officers' Munshi, Ahata Sultan, Rawalpindi City.

SIALKOT.

M. Ajab Shah Anand ...	... Officers' Munshi, Saddar Bazar, Sialkot.

N. B.—* * * * * * * * *

Whenever any Munshi changes his address, he is requested to communicate his new address to the Board of Examiners.

O. F. JENKINS,
Secretary and Member, Board of Examiners.

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PUNJAB AND ITS DEPENDENCIES.

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LAHORE, FRIDAY, APRIL 6, 1917.

PART II.

Republications from the "Gazette of India."

[Fifth publication.]

GOVERNMENT OF INDIA, FINANCE DEPARTMENT.

NOTIFICATION No. 380-F., Delhi, the 1st March 1917.

INDIAN WAR LOAN.

The whole of the cash subscriptions received will be given to His Majesty's Government for the prosecution of the War.

5 per cent. War Loan 1929—1947.

5½ per cent. War Bonds 1920, 5½ per cent. War Bonds 1922.

Post Office 5-year Cash Certificates (Issue of 1917-18).

Principal and interest secured on the assets and revenues of the Government of India.

I.—War Loan 1929—147.

ISSUE PRICE: Rs. 95 PER CENT. payable as follows:

For fully paid allotments: Rs. 95 per cent. on application.

For instalment allotments: Rs. 15 per cent. on application and the balance in four monthly instalments of Rs. 20 per cent. each on the 15th day, or if that be a Sunday, on the 16th day, of the first, second, third, and fourth months succeeding that in which the application is made.

INTEREST: Rs. 5 PER CENT. per annum payable on the 15th February and the 15th August.

DATE OF REDEMPTION.—If not previously redeemed, the War Loan 1929—1947 will be repaid at par on the 15th August 1947: but the Government of India reserve to themselves the right to redeem the Loan or any part of it at par, on or after the 15th August 1929, on giving three calendar months' notice in the *Gazette of India*.

SINKING FUND.—For the purpose of providing against depreciation in the market price of the War Loan 1929—1947, the Government of India undertake to set aside annually a sum equal to one and one-half per cent. of the amount of the War Loan 1929—1947 to form a fund to be used for the purchase of securities of that loan for cancellation, whenever the market price falls below the issue price.

II.—War Bonds 1920 and War Bonds 1922.

(FREE OF INCOME TAX).

ISSUE PRICE : Rs. 100 PER CENT. payable as follows :

For fully paid allotments : Rs. 100 per cent. on application.

For instalment allotments : Rs. 20 per cent. on application and the balance in four monthly instalments of Rs. 20 per cent. each on the 15th day, or if that day be a Sunday, on the 16th day, of the first, second, third, and fourth months succeeding that in which the application is made.

INTEREST : Rs. 5½ PER CENT. per annum payable on the 15th February and the 15th August.

DATE OF REDEMPTION : War Bonds 1920 are repayable on the 15th August 1920, War Bonds 1922 on the 15th August 1922.

III.—Post Office 5-year Cash Certificates.

(FREE OF INCOME-TAX).

FOR

Rs. 10, Rs. 20, Rs. 50, and Rs. 100.

PAYABLE 5 YEARS AFTER ISSUE.

ISSUE PRICE :

Rs. 7-12, Rs. 15-8, Rs. 38-12, and Rs. 77-8.

These certificates may also be cashed at the Post Office of issue at any time during the five-year period at the rates prescribed in Annexure D to this Notification.

Form of securities. 1. Securities in respect of War Loan 1929—1947, War Bonds 1920 and War Bonds 1922, will be issued at the option of the applicant (to be stated in his application) in the following forms—

(1) Inscribed Stock Certificate ... transferable by deed ;

(2) Promissory Notes ... ... transferable by endorsement ;

(3) Bearer Bonds ... ... transferable by delivery.

In the absence of any specified option, securities will, in the first instance, be issued in the form of Inscribed Stock Certificates.

Income-tax. 2. Interest on War Bonds 1920 and War Bonds 1922 will be exempt from income-tax but not from super-tax.

Interest on War Loan 1929—1947 is not exempt from income-tax or super-tax. Income-tax will be levied in accordance with the provisions of Part III of the Second Schedule of the Income-tax Act.

Conversion rights. 3. For every Rs. 100 (nominal) of War Loan 1929—1947 taken up, the subscriber may convert Rs. 150 (nominal) of the 3 per cent. of any of the 3½ per cent. Rupee Loans, or of the 4 per cent. Conversion Loan, 1916-17, of the Government of India, and receive in lieu thereof War Loan 1929—1947 at the rate of :—

Rs. 65 War Loan (nominal), for every Rs. 100 (nominal), of 3 per cent. loan converted.

" 76 " " " " " " " " 3½ " " " "

" 92 " " " " " " " " 4 " " Conversion Loan converted.

together with such further amount of War Loan as may be required to make up an exact multiple of Rs. 100, subject to the payment in cash of this further amount less one anna in the rupee.

4. Conversion rights may be exercised at any time after the 1st November 1917 but not after than the 15th January 1918. Conversion warrants will be negotiable and will be issued in Bearer form.

5. Securities of War Loan 1929—1947 issued by conversion will bear interest from the 15th August 1917. No interest will be paid separately in respect of the cash payments made under clause 3 above.

6. Holdings of War Loan 1929—1947, War Bonds 1920, and War Bonds 1922, do not carry any right of conversion into any future issue that may be made by the Government of India.

7. Applications for War Loan 1929–1947, War Bonds 1920 and War Bonds 1922 (other than applications through the Post Office under the procedure described in clauses 20 to 23 of this Notification) should be in the form appended (Annexure A), and may be presented any day from Thursday, the 15th March 1917, to Friday, the 15th June 1917, to any of the following officers or persons:— *Applications.*

(1) The Controller of Currency, Calcutta, or any Provincial Accountant-General or Comptroller,

(2) The Secretaries and Treasurers, Banks of Bengal, Bombay and Madras, at their Head Offices, or the Agents of these Banks at any Indian Branch, and

(3) Officers in charge of Government treasuries at district head-quarters.

8. Applications must be for sums of Rs. 100 or multiples of that sum.

9. Applications for the sum of Rs. 100 only must in all cases be accompanied by full payment, namely, Rs. 95 in the case of War Loan 1929—1947, and Rs. 100 in the case of War Bonds 1920 and War Bonds 1922.

10. Applications for sums of Rs. 200 or more in War Loan 1929—1947, War Bonds 1920 or War Bonds 1922 may be either for:—

(*a*) Fully paid allotments, or

(*b*) Instalment allotments.

11. Applications for Post Office 5-year Cash Certificates will be regulated by the procedure described in clauses 32 to 40 of this Notification.

12. A commission of one-eight per cent. will be allowed to recognised bankers and brokers on allotments made in respect of cash applications bearing their stamp, but this commission will not be allowed in respect of applications received through the Post Office, including applications for Post Office 5-year Cash Certificates, or in respect of applications for conversion. *Brokerage.*

Supplementary provisions.

13. Applications for fully paid allotments must in all cases be accompanied by payment of the full amount payable. Fully paid Allotment Letters, exchangeable in due course for Securities, *viz.*, Stock Certificates, Promissory Notes, or Bearer Bonds, will be issued in respect of such allotments. Interest due from the date of payment to the 14th August 1917 will be payable by warrant at the time of the issue of Securities, which will bear interest payable half-yearly commencing from the 15th August 1917. *Fully paid allotments.*

14. Applications for instalment allotments must in all cases be accompanied by payment of the first amount of the instalment stated above to be payable in respect of such applications. In the case of default in the payment of any instalment by its proper date, any instalments previously paid will be liable to forfeiture. Allotment Certificates exchangeable in due course for Securities, *viz.*, Stock Certificates, Promissory Notes, or Bearer Bonds, will be issued in respect of such allotments. *Instalment allotments.*

In the case of instalment allotments paid in full on or before the 15th August 1917, the interest due on the instalments from the date of actual payment to the 14th August 1917 will be payable by warrant at the time of issue of Securities, which will bear interest payable half-yearly commencing from the 15th August 1917.

In the case of instalment allotments paid in full after the 15th August 1917, the interest due on the instalments from the date of actual payment to the 14th February 1918 will be payable by warrant at the time of issue of Securities, which will bear interest payable half-yearly commencing from the 15th February 1918.

15. Applications must be accompanied either— *Methods of payment.*

(1) By a receipt, for the amount payable thereon, from the Head Office, or any Indian Branch Office, of the Banks of Bengal, Bombay and Madras, or from an officer in charge of a Government Treasury at district head-quarters; or

(2) By a cheque, for the amount payable thereon, drawn in favour of the officer to whom, and on a Bank in the place at which, the application is presented; or

(3) By whole currency notes for the amount payable thereon.

Subsequent instalments may be paid into the Head Office, or any Indian Branch Office of the Bank of Bengal, Bombay, or Madras, or into any Government Treasury at district head-quarters to be named by the applicant in his application.

16. Conversion warrants will be issued by the Public Debt Office, which in this connection means the Presidency Banks of Bengal, Bombay and Madras, respectively, at their Head Offices, on presentation of the Allotment Letters or of the Allotment Certificates (after these latter have been fully paid up) referred to in clauses 13 and 14 above. *Conversion procedure.*

17. Applications for conversion duly completed should be made within the dates prescribed in clause 4 to:—

(1) The Public Debt Office, as above defined, or any Indian Branch Office of a Presidency Bank; or

(2) A Government Treasury at district head-quarters, for transmission to the Public Debt Office,

and should be accompanied :—

(1) By the necessary Conversion warrants ;

(2) By the securities (duly receipted) tendered for conversion ; and

(3) By the cash payment, if any, referred to in clause 3.

18. The same warrant may be used partly for the conversion of securities of the 4 per cent. Conversion Loan and partly for the conversion of securities of the 3½ per cent. or the 3 per cent. Rupee Loans. Where the securities thus converted do not exhaust the full amount of conversion rights allowed by the Conversion warrant, the holder may apply to, and will then receive from, the Public Debt Office a fresh warrant for the difference.

19. On application by the holder a warrant will be sub-divided by the Public Debt Office into two or more warrants on payment of a fee of 4 annas in respect of each of the warrants issued in exchange.

POST OFFICE SECTION.

(SPECIAL PROVISIONS FOR APPLICATIONS THROUGH THE POST OFFICE.)

20. Applications for War Loan 1929—1947, War Bonds 1920, and War Bonds 1922 will also be received at any Post Office authorised to transact savings bank business from Thursday, the 15th March 1917, to Monday, the 15th October 1917, from any person whether previously a depositor in the Post Office savings bank or not, subject to the conditions stated in the following clauses.

Form of Application.

21. Applications must be made in the special form prescribed in Annexure B.

Maximum and minimum amounts.

22. Applications through the Post Office must be for sums of Rs. 25 or any multiple thereof. The same person may not apply for or hold through the Post Office more than Rs. 22,500 in all under this Notification, of which not more than Rs. 7,500 may be in War Loan 1929—1947 ; not more than Rs. 7,500 may be in War Bonds 1920 and War Bonds 1922 singly or together ; and not more than Rs. 7,500 may be in Post Office 5-year Cash Certificates—see clause 37.

NOTES (1).—Applications through the Post Office under this Notification will be permitted irrespective of any holdings of other securities previously obtained through the Post Office.

(2) Amounts of War Loan 1929—1947 obtained by conversion will not be taken into account in applying the above limits.

Amounts payable.

23. Amounts applied for must be paid in full with the application and are not payable in instalments. But the same person may present more than one application, provided his aggregate applications do not exceed the limits prescribed in clause 22.

Method of payment.

24. The payments due as in the preceding clause may be made in either of the following ways or partly in each :—

(a) By transfer from any balance in cash standing at the credit of the applicant's savings banks account if he has one ;

(b) By a payment in coin or currency notes, or by a crossed cheque drawn on a recognized Bank in favour of the Head Postmaster of the place at which such Bank is established.

Securities.

25. Securities in respect of applications made through the Post Office will be issued either in the form of Promissory Notes or Stock Certificates. Securities thus issued may be left in the custody of the Accountant-General, Posts and Telegraphs.

Income-tax.

26. Interest payable on War Bonds 1920 and War Bonds 1922 is exempt from income-tax. Securities of the War Loan 1929—1947 are specially exempted from income-tax if deposited with the Accountant-General, Posts and Telegraphs, and for so long as they are so deposited.

Interest.

27. Interest due from the date of payment of the amount applied for to the next regular date of half-yearly payment of interest (15th August 1917 or 15th February 1918 as the case may be) will be paid in cash at the time of issue of the Securities. Future interest will begin to accrue

from the 15th August 1917 when payment of the amount applied for is made on or before the 15th August 1917, and

from the 15th February 1918 when payment of the amount applied for is made after the 15th August 1917.

Conversion.

28. An applicant for War Loan 1929—1947 through the Post Office will receive a negotiable Conversion warrant (together with forms of application for conversion) enabling him to exercise the rights specified in clause 3 above either in the manner stated in clause 17, or through the agency of the Post Office as in clause 29.

29. Conversion of securities of the 3 per cent. of any of the 3½ per cent. Rupee Loans or of the 4 per cent. Conversion Loan, 1916-17, will, subject to the cash payment, if any, referred to in clause 3, be effected by the Post Office in all cases in which the securities tendered for conversion are already in deposit with, or were originally purchased

by the convertor through, the Accountant-General, Posts and Telegraphs, on presentation at any Post Office savings bank office, after the 1st November 1917 and before the 15th January 1918,

(a) Of the necessary Conversion warrants (whether obtained through the Post Office or not) and the form of application for conversion duly filled up; and

(b) Of the securities (if any) endorsed to the Accountant-General, Posts and Telegraphs.

30 If the securities thus converted do not exhaust the full amount of conversion rights covered by the Conversion warrant, the holder will receive from the Post Office a fresh warrant for the difference, unless the unutilized amount is less than Rs. 500, in which case the warrant for the difference will be issued only on special application being made.

31. A Conversion warrant issued through the Post Office may be sub-divided on application by the holder to the Public Debt Office, in the manner stated in clause 19.

Post Office 5-year Cash Certificates.

CERTIFICATES FOR Rs. 10, Rs. 20, Rs. 50 AND Rs. 100 PAYABLE FIVE YEARS AFTER ISSUE.

32. Post Office 5-year Cash Certificates may be obtained at any time on and after the *1st April 1917* at all Post Offices at which savings bank business is transacted.

33. These Certificates will be in the form shown in Annexure C attached, and will be in four denominations :—

Rs. 10	obtainable on payment of		Rs. 7-12.
Rs. 20	"	"	Rs. 15-8.
Rs. 50	"	"	Rs. 38-12.
Rs. 100	"	"	Rs. 77-8.

34. The full amount shown in the Certificate will be payable five years after the date of issue. But at any time within the five years period the holder will be entitled to payment in cash at the rates prescribed in the table attached as Annexure D.

35. Such payment will ordinarily be made at the Post Office of issue and on presentation of the Certificate. But on application to the Postmaster of the office of issue and on cause being shown payment at any other Post Office conducting savings bank business may be permitted.

36. No income-tax will be levied on these Certificates.

37. The maximum holding of these Certificates by any single individual shall not exceed Rs. 7,500 irrespective of any holdings of securities obtained by him through the Post Office of 3 per cent., 3½ per cent., or 4 per cent. Rupee Loans, or of War Loan 1929—1947 or War Bonds 1920 or War Bonds 1922.

38. These Certificates may not be transferred except by permission of the Postmaster-General of the Circle in which the Post Office of issue is situated.

39. These Certificates will be kept, if so desired, in the custody of the Accountant-General, Posts and Telegraphs.

40. Forms of application for these Certificates may be obtained from any Post Office.

By order of the Governor-General in Council,

J. B. BRUNYATE,

Secretary to the Government of India.

ANNEXURE A.

No.——

5 per cent. War Loan, 1929—1947.

APPLICATION FOR "FULLY-PAID ALLOTMENT".

1. In terms of the Notification of the Government of India, No. 380-F., dated the 1st March 1917, I/we hereby apply for a *Fully-paid Allotment* of Rupees (a)

of the above-mentioned issue.

(a) Figures and words should be written here.

2. I enclose a receipt / a cheque / currency notes for rupees ________________ being the amount of the required payment at the rate of Rs. 95 for every Rs. 100 of the loan applied for.

3. I/we request that any allotment made in respect of this application may be :—

NOTE.—Securities will be issued in the form of Inscribed Stock Certificate unless another form of security is specified in the application.

1. Inscribed as Stock :
2. Issued in Promissory Notes of the denominations stated below :
3. Issued in Bonds to Bearer of the denominations stated below :

________ Promissory Notes / Bonds to Bearer of Rs. ________ each.

________ Promissory Notes / Bonds to Bearer of Rs. ________ each.

________ Promissory Notes / Bonds to Bearer of Rs. ________ each.

Signature ________________

Allotment Letter to be sent to ________________

Address ________________

____

Date ________________ 1917.

ANNEXURE A.

No.———

5 per cent. War Loan, 1929—1947.

APPLICATION FOR "INSTALMENT ALLOTMENT."

1. In terms of the Notification of the Government of India, No. 380-F. dated the 1st March 1917, I/we hereby apply for an *Instalment allotment* of Rupees (a)——————————— of the above-mentioned issue.

(a) *Figures and words should be written here*

2. I enclose a receipt / a cheque / currency notes for Rs.———— being the amount of the first instalment at the rate of Rs. 15 for every Rs. 100 of the loan applied for.

3. I/We hereby engage to pay (b) at the Bank of / at the Branch of the Bank of ———— at / into the Public Treasury at ———— to the account of Government the instalments as they shall become due on any allotment that may be made in respect of this application, as provided by the above notification, that is to say—

(b) *Here enter the name of the Presidency Bank or Branch of Presidency Bank or Treasury at which the instalments will be paid and score out unnecessary words.*

Rs.——being 20 per cent. of the amount applied for due on the 15th day of ———— 1917 (c)

Rs.——being 20 per cent. of the amount applied for due on the 15th day of———— 1917 (c).

Rs.——being 20 per cent. of the amount applied for due on the 15th day of———— 1917 (c).

Rs.——being 20 per cent. of the amount applied for due on the 15th day of———— 1917 (c).

(c) *Here fill in the first, second, third and fourth months following that in which this application is made.*

4. I/We request that any allotment made in respect of this application may be—

NOTE.—*Securities will be issued in the form of Inscribed Stock certificate unless another form of security is specified in the application*

1. Inscribed as Stock :

2. Issued in Promissory Notes of the denominations stated below :

3. Issued in Bonds to Bearer of the denominations stated below :

Promissory Notes / Bonds to Bearer of Rs.———— each.

Promissory Notes / Bonds to Bearer of Rs.———— each.

Promissory Notes / Bonds to Bearer of Rs.———— each.

Signature————————

Allotment Certificate to be sent to ————————

Address ————————

Date ———————— *1917.*

ANNEXURE A.

No.———

5½ per cent. War Bonds 1920. | 5½ per cent. War Bonds 1922.

APPLICATION FOR "FULLY-PAID ALLOTMENT."

———

1. In terms of the Notification of the Government of India, No. 380-F., dated the 1st March 1917, I/we hereby apply for a *Fully-paid Allotment* of Rupees (a) ——————————————————— of (b) War Bonds 1920, / War Bonds 1922.

(a) *Figures and words should be written here.*

(b) *Strike out top or bottom line.*

2. I/we enclose a receipt / a cheque / currency notes for Rs.——————————being the amount of the required payment at the rate of Rs. 100 for every Rs. 100 in Bonds of the issue applied for.

3. I/We request that any allotment made in respect of this application may be—

1. Inscribed as Stock :
2. Issued in Promissory Notes o the denomination stated below :
3. Issued in Bonds to Bearer of the denominations stated below :

NOTE.—*Securities will be issued in the form of Inscribed Stock certificate unless another form of security is specified in the application.*

——————— Promissory Note / Bonds to Bearer of Rs.——— each.

——————— Promissory Notes / Bonds to Bearer of Rs.——— each.

——————— Promissory Notes / Bonds to Bearer of Rs.——— each.

Signature——————————

Allotment Letter to be sent to ——————————

Address ——————————

Date ——————————*917.*

Note—This form must be used for application of *ONE ONLY* of the issues of War Bonds. Application for allotments of the two issues must be made on *separate forms.*

ANNEXURE A.

No.______

5½ per cent. War Bonds 1920. | 5½ per cent. War Bonds 1922.

APPLICATION FOR "INSTALMENT ALLOTMENT."

---

1. In terms of the Notification of the Government of India, No. 380-F., dated the 1st March 1917, I/We hereby apply for an *Instalment Allotment* of Rupees (a) ______ of

(b) War Bonds 1920. / War Bonds 1922.

2. I/We enclose a receipt / a cheque / currency notes for Rs. ______ being the amount of the first instalment at the rate of Rs. 20 for every Rs. 100 of Bonds in the issue applied for.

3. I/We hereby engage to pay (c) at the Bank of / at the Branch of the Bank of / into the Public Treasury at ______ to the account of Government the instalments as they shall become due on any allotment that may be made in respect of this application, as provided by the above Notification, that is to say—

Rs. ______ being 20 per cent. of the amount applied for due on the 15th day of ______ 1917. (d)

Rs. ______ being 20 per cent. of the amount applied for due on the 15th day of ______ 1917. (d)

Rs. ______ being 20 per cent. of the amount applied for due on the 15th day of ______ 1917. (d)

Rs. ______ being 20 per cent. of the amount applied for due on the 15th day of ______ 1917. (d)

4. I/We request that any allotment made in respect of this application may be—

1. Inscribed as Stock :
2. Issued in Promissory Notes of the denominations stated below :
3. Issued in Bonds to Bearer of the denominations stated below :

Promissory Notes / Bonds to Bearer of Rs. ______ each.

Promissory Notes / Bonds to Bearer of Rs. ______ each.

Promissory Notes / Bonds to Bearer of Rs. ______ each.

Signature ______

Allotment Certificate to be sent to ______

Address ______

Date ______ 1917.

(a) Figures and words should be written here.

(b) Strike out top or bottom line.

(c) Here enter the Presidency Bank or Branch of Presidency Bank or Treasury at which the instalments will be paid and score out unnecessary words.

(d) Here fill in the first, second, third, and fourth months following that in which the application is made.

NOTE.—*Securities will be issued in the form of Inscribed Stock certificate unless another form of security is specified.*

Note.—This form must be used for application of *ONE ONLY* of the issues of War Bonds. Applications for allotment of the two issues must be made on *separate forms.*

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ANNEXURE B.

Form of application through the Post Office for 5 per cent. War Loan 1929—1947.

(To be presented at any Post Office which does savings bank business not later than the 15th October 1917. This form may be detached and used if required.)

(a) Please write legibly
(b) Figures and words should be written here.
(c) Amounts paid in cash or by cheque and amounts, if any, paid by withdrawal from the savings bank balance should be shown separately in the space provided. The unnecessary clause, if any, should be scored out.

In terms of the Government of India Notification No. 380-F., dated the 1st March 1917,

I (a) ______________________________

hereby apply for an allotment of Rupees (b) ______________ of the above-mentioned issue.

In payment (c) of the amount applied for by me

(1) I tender herewith { in cash Rs. ________. / by cheque Rs. ________.

(2) I authorize withdrawal of Rs. ________ from the amount at my credit at the Post Office Savings Bank, and enclose the Pass Book herewith.

TOTAL Rs. ________

(d) Please fill up either A or B and score out the other.

Clause (i) to be scored through if the applicant has no account already open.

(A) (d) I request that any allotment made in respect of this application may be held by the Accountant-General, Posts and Telegraphs, on my behalf and the interest thereon credited to—

(i) my existing Savings Bank Account No. ______ open at the ______________ Post Office.

(ii) a Savings Bank account to be opened for the purpose at the ______________ Post Office.

(B) I request that any allotment made in respect of this application may be :—

(i) Inscribed as Stock.

(ii) Issued in Promissory Notes of the following denominations enfaced for payment of interest at the ______________ Treasury.

__________ Promissory Notes of Rs. __________ each.

__________ Promissory Notes of Rs. __________ each.

I request that a warrant authorizing the conversion of securities of the 3 per cent. or of any of the $3\frac{1}{2}$ per cent. Rupee Loans or of the 4 per cent. Conversion Loan, 1916-17, of the Government of India under the terms specified in clause 3 of the notification quoted above may also be delivered to me.

Signature ______________________

Address ______________________

Date ______________________ 1917.

Date of presentation at the Post Office

____

(To be noted by the receiving Post Master.)

Head Office Stamp.

Register No

(To be noted by the Head Post Master).

ANNEXURE B.

Form of application through the Post Office for 5½ per cent. War Bonds 1920 : 5½ per cent. War Bonds 1922.

(*To be presented at any Post Office which does savings bank business not later than the 15th October 1917. This form may be detached and used if required.*)

In terms of the Government of India Notification No. 380-F., dated the 1st March 1917, I (*a*) ______________ hereby apply for an allotment of Rupees (*b*) ______________ ______________ in (*c*) War Bonds 1920. / War Bonds 1922.

(a) Please write legibly.
(b) Figures and words should be written here.
(c) Strike out top or bottom line.

In payment (*d*) of the amount applied for by me

(1) I tender herewith { in cash Rs. ________ / by cheque Rs. ________ }

(2) I authorize withdrawal of Rs. ________ from the amount at my credit at the Post Office Savings Bank, and enclose the Pass Book herewith. ________

Total Rs. ________

(d) Amounts paid in cash or by cheque and amounts, if any, paid by withdrawal from the savings bank balance should be shown separately in the spaces provided. The unnecessary clause, if any, should be scored out.

(A) (*e*) I request that any allotment made in respect of this application may be held by the Accountant-General, Posts and Telegraphs, on my behalf, and the interest thereon credited to—

(*i*) my existing Savings Bank Account No. ________ open at the ________ Post Office.

(*ii*) a Savings Bank Account to be opened for the purpose at the ________ Post Office.

(e) Please fill up either A or B and score out the other.

Clause (i) to be scored through if the applicant has no account already open.

(B) I request that any allotment made in respect of this application may be—

(*i*) Inscribed as Stock.

(*ii*) Issued in Promissory Notes of the following denominations enfaced for payment of interest at the ________ Treasury.

________ Promissory Notes of Rs. ________ each.

________ „ „ of Rs. ________ each.

Signature ______________

Date ______________ 1917. Address ______________.

Date of presentation at the Post Office.

________ Head Office Stamp. Register No. ________.

(*To be noted by the receiving Post Master.*) (*To be noted by the Head Post Master.*)

N.B.—This form must be used for application of *ONE ONLY* of the issues of War Bonds. Applications for allotments for the two issues must be made on *separate forms.*

ANNEXURE C.

Post Office 5-year Cash Certificate.

(Not transferable except with the permission of the Postmaster-General.)

No.________.

Amount due on maturity Rs. _____.

This is to certify that ________________________________

is registered at the __________ Post Office as the holder of a Post Office 5-year Cash Certificate, issued in accordance with the terms of Notification No. 380-F., dated the 1st March 1917. The Government of India undertake to pay to him, on presentation of this Certificate at the aforesaid Post Office on or after the ________________, Rs.______, or at any earlier date the sum not exceeding Rs. ____, specified on the reverse of this Certificate as due on such date.

Post Office______________.

Date of Issue______________.

____

(Head Postmaster).

ANNEXURE D.

Table referred in clause 34 showing amounts due on Post Office 5-year Cash Certificates according to the dates on which payment is claimed.

If payment is claimed :—	Amount due on certificate for Rs. 10	Rs. 20	Rs. 50	Rs. 100
	Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
Within one year from date of issue :—Amount originally paid, *viz.* ...	7 12 0	15 8 0	38 12 0	77 8 0
After 1 complete year from date of issue ...	8 1 0	16 2 0	40 5 0	80 10 0
„ 15 complete months ...	8 2 6	16 5 0	40 12 6	81 9 0
„ 18 „ „ ...	8 4 0	16 8 0	41 4 0	82 8 0
„ 21 „ „ ...	8 5 6	16 11 0	41 11 6	83 7 0
„ 2 complete years ...	8 7 0	16 14 0	42 3 0	84 6 0
„ 27 complete months ...	8 8 9	17 1 6	42 11 9	85 7 6
„ 30 „ „ ...	8 10 6	17 5 0	43 4 6	86 9 0
„ 33 „ „ ...	8 12 3	17 8 6	43 13 3	87 10 6
„ 3 complete years ...	8 14 0	17 12 0	44 6 0	88 12 0
„ 39 complete months ...	9 0 0	18 0 0	45 0 0	90 0 0
„ 42 „ „ ...	9 2 0	18 4 0	45 10 0	91 4 0
„ 45 „ „ ...	9 4 0	18 8 0	46 4 0	92 8 0
„ 4 complete years ...	9 6 0	18 12 0	46 14 0	93 12 0
„ 51 complete months ...	9 8 6	19 1 0	47 10 6	95 5 0
„ 54 „ „ ...	9 11 0	19 6 0	48 7 0	96 14 0
„ 57 „ „ ...	9 3 6	19 11 0	49 3 6	98 7 0
„ 5 complete years ...	10 0 0	20 0 0	50 0 0	100 0 0

GOVERNMENT OF INDIA.

ARMY DEPARTMENT.

Delhi, the 27th March 1917.

JUDICIAL.

No. 461.—In exercise of the powers conferred by section 13 of the Indian Defence Force Act, 1917 (III of 1917), and in supersession of the notification of the Government of India in the Army Department No. 402, dated the 16th of March 1917, the Governor General in Council is pleased to make the following rules :—

Short title. 1. These Rules may be called the Indian Defence Force Rules, 1917.

Definitions. 2. In these Rules, unless there is anything repugnant in the subject or context,—

(*a*) "the Act" means the Indian Defence Force Act, 1917 ;

III of 1917 (*b*) "the competent military authority" means the General Officer Commanding the Division, Divisional Area or Independent Brigade within the territorial limits of which a person for the time being resides or is serving as the case may be ; and

(*c*) the expression "District Magistrate" shall be deemed, in the Presidency Towns and Rangoon, to refer to the Commissioner of Police.

Prescribed military authority under section 3 of the Act. 3. For the purpose of the proviso to section 3 of the Act, the prescribed military authority shall be the General Officer Commanding the Brigade.

Prescribed authority under sections 9 and 10 of the Act. 4. For the purposes of sections 9 and 10 of the Act, the prescribed authority shall be the competent military authority.

PART I.

EXEMPTION.

Persons who may apply for exemption. 5. An application for exemption from military service shall ordinarily be made by the person claiming to be exempted :

Provided that application may be made—

(*a*) on behalf of a person under 18 years of age, or of unsound mind, by his parent or legal guardian ;

(*b*) on behalf of a person employed by any public authority, by a person specially authorised in this behalf by order in writing by the chief executive officer of such authority ;

(*c*) on behalf of a person employed by any railway administration, by a person specially authorised in this behalf by order in writing by the head of such railway administration ; and

(*d*) on behalf of any other person, by his employer or by a person specially authorised in this behalf by order in writing by such employer.

Applications for exemption. 6. (*1*) An application for exemption under section 11 of the Act shall be in writing and shall state concisely the grounds on which exemption is claimed, and whether permanent or temporary exemption is sought. It shall be signed by the person making the application, and shall be lodged with the District Magistrate of the district in which the person in respect of whom it is made ordinarily resides.

(2) The District Magistrate shall forthwith forward every application lodged with him under this rule to the President of the appropriate exemption tribunal constituted under these rules.

Where by inadvertence the application is forwarded to an exemption tribunal, which under these rules is not the appropriate tribunal, it shall be referred forthwith by that tribunal to the appropriate tribunal.

(3) Every application for exemption under this rule shall be made within one month from the date on which the person in respect of whom the application is made becomes liable to military service, or from the 21st of March 1917, whichever date is later :

Provided that the appropriate exemption tribunal, where it is satisfied that the person making the application was prevented by any sufficient cause from making such application within the time specified in this rule, may hear and determine the application.

(4) Unless the Local Government by general or special order otherwise directs, the appropriate exemption tribunals (hereinafter called the exemption tribunal) shall be the tribunal or any one of the tribunals, constituted under rule 7 in the area in which the person concerned ordinarily resides, and every application for exemption shall be determined by such tribunal.

(5) In case of doubt the Local Government shall decide by which exemption tribunal a particular application or class of applications shall be determined.

Exemption tribunals.

7. (1) In every military brigade area there shall be one or more exemption tribunals.

(2) Every such tribunal shall consist of three members, namely :—

(a) A Civil Officer nominated by the Local Government, who shall be President;

(b) A Military Officer nominated by the competent military authority; and

(c) A non-official European British subject to be nominated by the President:

Provided that if any difficulty arises with respect to the constitution of any tribunal as regards the non-official member thereof, the Local Government may make any appointment and do anything which appears to it necessary or expedient for the representation on tribunals of non-official European British subjects.

(3) The Local Government shall frame lists of non-official European British subjects from among whom the President shall from time to time nominate the non-official member of an exemption tribunal. The person so nominated shall be a member of such tribunal for such period as the President may from time to time direct. In nominating members the President shall have regard to the nature of the claims pending before the tribunal :

Provided that no non-official European British subject shall sit as a member of an exemption tribunal, when such tribunal is adjudicating on the application of any person in his employment, or in the employment of the firm or company of which he is a member, agent or servant, or on any other application in which he is otherwise personally interested, of which fact the President shall be the sole judge.

(4) The decision of every exemption tribunal shall be in accordance with the opinion of the majority of the members.

(5) The President shall decide all questions which may arise as to points of order or procedure.

(6) A military representative authorized in this behalf by the competent military authority shall have the right to appear as a party to every application heard by the exemption tribunal to whom his name shall be duly notified.

(7) At least seven clear days before the hearing of an application the President shall send to the applicant and to the military representative notice of the time and place at which the application will be heard :

Provided that the President may in his discretion adjourn the hearing of any application to any subsequent day upon giving reasonable notice of that adjournment to the person concerned.

(8) All applications to the exemption tribunal shall be heard in public unless the tribunal in any particular case, due regard being given to the interests of the parties and of any other person concerned in the application, consider that an application or any part of the proceedings thereon should be heard in private. Provided that the exemption tribunal may exclude the parties and the public at any time during the hearing of an application for the purpose of conferring upon any question affecting the decision of the tribunal.

(9) The exemption tribunal shall hear every applicant appearing before it, and shall communicate its decision to the applicant and shall send a copy thereof to the competent military authority, and shall, if necessary, in accordance with such decision, issue under the signature of the President to the person by or in respect of whom the application has been made a certificate of exemption in Form I set out in the Schedule I to these rules.

PART II.

VOLUNTARY ENROLMENT.

Conditions to be satisfied by a person offering himself for enrolment under section 12 of the Act.

8. A person not being a European British subject may offer himself for enrolment for general military service, provided he satisfies the following conditions, namely :—

(1) He must not belong to any class from which the Indian Army is ordinarily recruited.

V of 1898

(2) He must not be a member of a criminal tribe, or a person who at any time has been sentenced to a term of imprisonment or transportation, or has been ordered under the provisions of the Code of Criminal Procedure, 1898, to give security for his good behaviour, such sentence or order not having been subsequently reversed or remitted, or the offender pardoned.

(3) He must not be a member of a menial class.

(4) He must bear a good character.

(5) He must for the time being have attained the age of 18 years but not the age of 30 years.

(6) He must have attained the standard of height, chest measurement and physical fitness required for recruits of the Indian Army.

Procedure.

9. (1) Every person offering himself for enrolment under the provisions of section 12 of the Act shall lodge with the District Magistrate of the district in which he ordinarily resides Form II set out in Schedule to these rules duly filled in and signed by him.

(2) The District Magistrate shall forward every Form lodged with him under the provisions of sub-rule (1) to the competent military authority, or to such other person as may be appointed in this behalf by the competent military authority.

Enrolment.

10. (1) In the case of every person so offering himself for enrolment, whose offer it is proposed to accept, the competent military authority shall as soon as may be cause a notice to that effect to be served upon him requiring him to attend for medical examination and thereafter for enrolment at such time and place as may be specified therein.

In all other cases notice shall as soon as may be be served on the person offering himself for enrolment stating that his offer is not accepted.

(2) When any such person, having been duly certified as medically fit, attends for enrolment, the enrolling officer shall put to him the questions in Form II set out in Schedule I to these rules, and shall, if necessary, amend the answers entered in the copy of the said Form lodged by such person. Such person shall be required to sign at the foot of the said Form a declaration that the answers given by him are true and that he is willing to fulfil the engagements made.

(3) If the enrolling officer is satisfied that the person desirous of being enrolled understands the questions put to him and consents to the conditions of service, he shall sign a certificate to that effect on the said Form, and such person shall then be deemed to be enrolled under section 12 of the Act.

(4) For the purposes of this rule, the enrolling officer shall be such officer as may be appointed in this behalf by the competent military authority.

Attestation.

11. (1) Every person so enrolled shall be attested in the presence of any one of the following attesting officers:—

(a) a Magistrate;

(b) an officer commanding a military station;

(c) an officer commanding a Regular or Territorial Unit, or

(d) an officer commanding an Indian Defence Force Corps.

(2) When any person is to be attested, an oath or affirmation shall be administered to him in one of the Forms specified in Form III set out in Schedule I to these rules, or in such other form to the same purport as the attesting officer ascertains to be in accordance with the religion of the person to be attested or otherwise binding on his conscience.

(3) An entry of the fact that an enrolled person has taken the oath or affirmation directed by this rule shall be endorsed on the copy of Form II signed by him, and shall be authenticated by the signature of the attesting officer.

Manner of quitting a corps or unit.

12. No person enrolled in a corps or unit constituted under section 12 of the Act shall quit such corps or unit, unless dismissed by a sentence of court-martial or dismissed or discharged by an order of the Governor General in Council or of the General Officer Commanding the Division.

Persons enrolled under section 12 of the Act to be deemed to be called out from the date of enrolment.

13. Every person enrolled in a corps or unit, constituted under section 12 of the Act shall be deemed to have been called out for general military service from the date of his being so enrolled.

Penalty for making a false answer at enrolment or attestation.

14. Any person who, having offered himself for enrolment in a corps or unit constituted under section 12 of the Act, knowingly makes a false answer to any question put to him at the time of enrolment or attestation, shall be punishable with imprisonment which may extend to six months, or with fine which may extend to five hundred rupees, or with both.

PART III.

MEDICAL EXAMINATION.

Liability to medical examination.

15. (1) Every person liable to general military service under the Act shall, if required, present himself for medical examination and for that purpose shall comply with the directions of the examining officer.

(2) The competent military authority shall cause at least seven days' notice to be given to any such person of the time and place at which such person is to attend.

(3) If any such person refuses or, without lawful excuse (the burden of proving which shall lie upon such person), neglects to attend at the time and place specified in the notice given to him under sub-rule (2), he shall be punishable with imprisonment which may extend to one month, or with fine which may extend to five hundred rupees, or with both.

(4) The examining officer shall be an officer of the Indian Medical Service or the Royal Army Medical Corps, or a recognised medical practitioner appointed for that purpose by the competent military authority.

16. The competent military authority shall cause every person who has been medically examined in accordance with rule 15 to be classified in one of the following categories of medical fitness :—

Categories of medical fitness.

A. Fit for active work of a continuous nature as being organically sound, able to march and stand active service conditions, and to see and hear well;

B. Fit for active work not requiring prolonged and continuous strain, as being free from serious organic disease, able to march at least five miles, and to see and hear well;

C. Fit only for sedentary work;

D. Temporarily unfit for service, but likely to become fit for inclusion in category A, B or C within six months; or

E. Permanently unfit for any service.

17. (*1*) Persons who are classified in category D of medical fitness shall be temporarily exempted from general military service, and certificates of exemption in Form I set out in Schedule I to these rules shall be issued to such persons accordingly by the competent military authority.

Exemption on medical grounds.

(*2*) Persons who are classified in category E of medical fitness shall be permanently exempted from military service, and certificates of exemption in Form I set out in Schedule I to these rules shall be issued to such persons accordingly by the competent military authority.

18. Where, in accordance with the terms of a certificate of exemption issued under rule 17, any person is required to present himself for further medical examination, the provisions of sub-rules (*2*) and (*3*) of rule 15 shall apply.

Liability to medical re-examination.

PART IV.

OBLIGATIONS ON EUROPEAN BRITISH SUBJECTS ENROLLED FOR MILITARY SERVICE.

19. (*1*) Every person deemed to be enrolled for military service shall (unless an application for a certificate of exemption has been made by or on behalf of such person and has not been finally disposed of), report himself for the purpose of joining the corps or unit to which he may have been appointed on such date and at such place as he may be required to do by any general or special notice issued in this behalf by or under the orders of a competent military authority.

Duty to report for joining the corps when so required.

(*2*) If any such person refuses or, without lawful excuse (the burden of proving which shall lie upon such person), neglects to comply with any directions of a notice issued under sub-rule (*1*), he shall be punishable with imprisonment which may extend to six months, or with fine which may extend to five hundred rupees, or with both.

20. Every person deemed to be enrolled for military service, whether general or local, shall honestly and faithfully serve in the Indian Defence Force, and shall go to any place in India or in the prescribed local area, as the case may be, to which he may be required to go by the orders of a competent authority. Every such person shall observe and obey all commands of any officer set over him.

Obligation to serve faithfully and to obey orders.

21. For the purpose of the proviso to section 7 of the Act, the prescribed local area shall be—

Limits of local military service.

(*a*) in the case of a person appointed to a corps or unit having its head-quarters in any of the presidency towns, or in Karachi or Rangoon—an area with a radius of forty miles from such head-quarters;

(*b*) in the case of any other person—the civil district in which such person ordinarily resides; provided that where the corps or unit to which any person is appointed consists of persons enrolled in more than one civil district, such person may be required to serve anywhere in such districts.

22. Any person deemed to be enrolled for local military service may, by general or special order of the Commander-in-Chief in India, be called upon to perform actual military duty within the local area prescribed by these rules.

Calling up for actual military duty persons deemed to be enrolled for local military service.

PART V.

CALLING OUT.

Manner of calling out persons deemed to be enrolled for general military service.

23. Any European British subject who is deemed to be enrolled for general military service may be called out for general military service as follows :—

(a) for service with a corps or unit specially constituted and embodied for general service under the orders of the Commander-in-Chief—by order of the Commander-in-Chief in India ;

(b) for service with the corps or unit to which he is appointed on such corps or unit being called out for general military service by the Commander-in-Chief—by order of the Commander-in-Chief in India calling out the corps or unit;

(c) for military duty or for training in camp—by order of the competent military authority.

PART VI.

PUNISHMENTS AND ARREST.

Offences punishable by courts-martial.

24. Any person deemed to be enrolled for military service who in circumstances when he is not subject to the Army Act, or to the Indian Army Act, 1911, does any act which is declared by Schedule II to these rules to be an offence against these rules may be tried and punished by a court-martial constituted under these rules. VIII of 1911.

Punishments.

25. A court-martial constituted under these rules may inflict punishment in respect of the offences mentioned in Schedule II to these rules according to the following scale, namely :—

(a) imprisonment for any term not exceeding six months ;

(b) dismissal from the Indian Defence Force ;

(c) in the case of officers and warrant officers, suspension from rank, pay and allowances for any stated period ;

(d) reduction, in the case of a warrant officer, to a lower grade or class (if any) of warrant officer, or, in the case of a non-commissioned officer, to a lower grade or to the ranks ;

(e) in the case of officers, warrant officers and non-commissioned officers, forfeiture of seniority of rank ;

(f) in the case of a person sentenced to dismissal from the Indian Defence Force, forfeiture of all arrears of pay and allowances and other public money due to him at the time of such dismissal ;

(g) stoppages of pay and allowances until any proved loss or damage occasioned by the offence of which he is convicted is made good ; or

(h) fine not exceeding five hundred rupees.

Dismissal.

26. When an officer is sentenced to imprisonment, he shall at the same time be sentenced to dismissal from the Indian Defence Force.

Reprimand or severe reprimand.

27. When an officer is sentenced to forfeiture of seniority of rank, he may also be sentenced to receive a reprimand or severe reprimand.

Discharge with ignominy.

28. When a warrant officer, non-commissioned officer or man is sentenced to imprisonment, he may at the same time be sentenced to be discharged with ignominy from the Indian Defence Force.

Combination of punishments.

29. A court-martial may award, in addition to or without any one other punishment, any one or more of the punishments specified in clauses (b), (d), (f), (g) and (h) of rule 24.

Arrest and custody.

30. (1) Every person subject to the Act and these rules when charged with any of the offences specified in Schedule II to these rules may be taken into military custody, provided that in every case where any such person remains in military custody for a longer period than eight days without a court-martial for his trial being convened, a special report explaining the necessity for further delay shall be made by his commanding officer to the competent military authority, and a similar report shall be forwarded every eight days until a court-martial is convened, or such person is released from military custody.

(2) "Military custody" means the putting the offender under arrest or the putting him in confinement.

(3) The Commander-in-Chief in India shall prescribe by regulation made under the Act the persons subject to the Act by whom any person also so subject may be ordered into military custody.

(4) Whoever commits any person into military custody in accordance with these rules shall deliver, at the time of such committal or within twenty-four hours thereafter, to the commander of the guard into whose custody such person is committed, an account in writing signed by himself of the offence with which the person so committed is charged.

(5) The charge made against every person taken into military custody shall, without unnecessary delay, be investigated by the proper military authority and, as soon as may be, either proceeding shall be taken for punishing the offence or such person shall be released from military custody.

PART VII.

COURTS-MARTIAL.

Courts-martial.

31. For the purposes of these rules there shall be two kinds of courts-martial, namely:—

(1) a general court-martial, and

(2) a regimental court-martial.

Convening and constitution of general courts-martial.

32. (1) A general court-martial may be convened by the Commander-in Chief in India or by any officer empowered in this behalf by warrant of the Commander-in-Chief in India.

(2) A general court-martial shall consist of not less than five officers of His Majesty's Regular or Territorial Forces or of the Indian Defence Force. The President of such Court shall not be below the rank of a Field Officer.

Convening and constitution of regimental courts-martial.

33. (1) A regimental court-martial may be convened by the Officer Commanding the corps or unit in which the person accused is for the time being serving.

(2) A regimental court-martial shall consist of not less than three officers, of whom two shall ordinarily be officers of the Indian Defence Force.

Powers of courts-martial.

34. (1) A general court-martial shall have power to try any person subject to the Act for any of the offences made punishable by rule 24, and to pass any sentence authorised by these rules.

(2) A regimental court-martial shall have power to try any person subject to the Act other than an officer for any of the offences made punishable by rule 24, and shall have power to pass a sentence of imprisonment for a term not exceeding one month, or fine not exceeding one hundred rupees, or both, or any less sentence authorized by these rules.

Procedure for courts-martial.

35. The proceedings of courts-martial convened under these rules shall be conducted according to the laws and customs applicable to courts-martial held under the Army Act, and the said Act and the rules made thereunder shall, so far as may be, apply accordingly.

Finding and sentence invalid without confirmation.

36. No finding or sentence of a court-martial shall be valid except so far as it may be confirmed as provided by these rules.

Powens to confirm findings and sentences.

37. (1) The findings and sentences of general courts-martial may be confirmed by the Commander-in-Chief in India or by any other officer empowered in this behalf by warrant of the Commander-in-Chief in India.

(2 The findings and sentences of regimental courts-martial may be confirmed by the general officer commanding the brigade.

Power to mitigate, remit or commute punishments and to revise invaild sentences.

38. A confirming officer may, when confirming the sentence of a court-martial, mitigate or remit the punishment thereby awarded, or commute that punishment for any less punishment or punishments to which the offender might have been sentenced by the court-martial, and may, if the sentence passed by the court-martial is found for any reason to be invalid, pass a valid sentence, provided that the punishment awarded by the sentence so passed shall not be higher in the scale of punishments than, or in excess of, the punishment awarded by the invalid sentence.

PART VIII.

EXECUTION OF SENTENCES.

Detention in military custody.

39. (1) Whenever a sentence of rigorous imprisonment is passed under these rules, the Court or the confirming officer may direct that the sentence shall be carried out by detention in military custody.

(2) Whenever a sentence of simple imprisonment is passed under these rules, such sentence shall be carried out by detention in military custody.

Execution of sentences of imprisonment.

40. Sentences of imprisonment passed under these rules, whether directed to be carried out by detention in military custody or not, shall be carried out as in the case of sentences passed in British India under the Army Act on persons subject to that Act.

Execution of sentence of fine.

41. When a sentence of fine is imposed by a court-martial constituted under these rules, a copy of such sentence signed and certified by the President of the Court may be sent to the District Magistrate, and in that case such Magistrate shall cause the fine to be recovered in accordance with the provisions of the Code of Criminal Procedure, 1898, for the levy of fine as if it was a sentence of fine imposed by such Magistrate. V of 1898.

PART IX.

SELECTION COMMITTEES.

Selection Committees.

42. The Local Government may constitute for any district or group of districts a Selection Committee.

Constitution of Selection Committees.

43. Every Selection Committee shall consist of—

(1) a civil officer to be nominated by the Local Government, who shall be President;

(2) a military officer to be nominated by the competent military authority; and

(3) not less than three non-official European British subjects to be nominated by or under the orders of the Local Government:

Provided that in case of difficulty the Local Government may make such arrangements as it may consider necessary for the due representation on the Selection Committee of non-official European British subjects.

Procedure and duties of Selection Committees.

44. The competent military authority may forward, or cause to be forwarded, to a Selection Committee nominal rolls of all Indian Defence Force corps or units in the area for which such Selection Committee is constituted showing all the men in such corps or units who are enrolled for general military service, and may furnish to such Committee a statement of the number of men required from such area for appointment to any corps or unit specially formed under the orders of the Commander-in-Chief in India for general military service. Thereupon the Selection Committee shall examine such nominal rolls, and shall, so far as may be, select from the men whose names appear thereon and who are not exempted from military service the requisite number of men to be assigned to the corps or unit so formed.

SCHEDULE I.

FORM I.

(See rule 7.)

CERTIFICATE OF EXEMPTION

This is to certify that—

(a) ______________________

(b) ______________________

(c) of ______________________

has been exempted from (d) military service $\frac{\text{absolutely}}{\text{temporarily}}$, on the conditions set out below.

Conditions.

____

Signature of the President of the Exemption Tribunal.

(a) Name, (b) occupation, (c) postal address, (d) general or local.

FORM II.

(*See rule* 9.)

INDIAN DEFENCE FORCE.

Enrolment of

No.________ Name________________________ as a combatant in the Indian Defence Force.

Questions to be put before enrolment.

1. What is your name? 1.________________

2. What is your father's name? 2.________________

3. What is your religion, class and tribe? 3.________________

4. What is your Village, Thana, Pargannah/Tahsil and District? 4. Village ________ Thana ________ Pargannah/Tahsil ________ District ________

5. What are your educational qualifications? 5.________________

6. Have you ever been imprisoned by the Civil Power? 6.________________

7. Do you now belong to His Majesty's Forces, the Reserve or the Imperial Service Troops of any Native State or the Nepal State Army? 7.________________

8. Have you ever served in His Majesty's For es, the Reserve or the Imperial Service Troops of any Native State or the Nepal State Army? If so, state in which and the cause of discharge (*a*)? 8.________________

9. Have you truly stated the whole, if any, of your former service? 9.________________

10. Are you in receipt of any allowance from Government? If so, on what account? 10________________

11. Are you willing to be enrolled in the Indian Defence Force? 11.________________

12. Are you willing to go wherever ordered in India by land or sea, and allow no caste usages to interfere with your military duty? 12.________________

13. Are you willing to be vaccinated or re-vaccinated? 13.________________

14. Are you willing to serve until discharged in accordance with the following conditions provided His Majesty shall so long require your services? 14.________________

    When you have served till the conclusion of the war you will be entitled to receive your discharge with all convenient speed.

____________ *Signature of applicant*

(*a*) If so, the recruit should be asked to produce his Discharge Certificate.

FORM III.

(*See rule* 11.)

(*Form of Oath.*)

I, do swear that I will be faithful and bear true allegiance to His Majesty, the King-Emperor, his heirs and successors, and that I will, as in duty bound, honestly and faithfully serve in the Indian Defence Force, and go wherever I may be ordered in India by land or sea, and that I will observe and obey all commands of any officers set over me even to the peril of my life, so help me God.

(*Form of Affirmat on.*)

I, solemnly affirm that I will be faithful and bear true allegiance to His Majesty, the King-Emperor, his heirs and successors, and that I will, as in duty bound, honestly and faithfully serve in the Indian Defence Force, and go wherever I may be ordered in India by land or sea, and that I will observe and obey all commands of any officers set over me even to the peril of my life.

SCHEDULE II.

(*See rule* 24.)

Whoever does any of the acts hereinafter specified shall be deemed to have committed an offence against these rules, that is to say—

1. Whoever being on parade or at the time of undergoing military training or of performing actual military duty—

(*a*) strikes, or uses or offers violence to, his superior officer, being in the execution of his office :

(*b*) strikes, or uses or offers any violence to, his superior officer, or uses threatening or insubordinate language to his superior officer :

(*c*) disobeys any lawful command given by his superior officer :

(*d*) neglects to obey any general or garrison or other orders :

(*e*) is in a state of intoxication :

(*f*) being an officer or non-commissioned officer strikes or otherwise ill-treats an person subject to military law who is his subordinate in rank and position :

(*g*) is guilty of any act or omission which is prejudicial to good order and military discipline.

2. Whoever absents himself from his station without leave properly obtained in the manner provided for by regulation, or without sufficient cause overstays leave granted to him :

3. Whoever without sufficient cause fails to appear at the place of parade at the time fixed, or, when on parade, without sufficient cause quits the ranks :

4. Whoever without sufficient cause fails to perform the drills, musketry or attendance at camp required of him by regulation :

5. whoever strikes, or uses or offers violence to, any person whether subject to military law or not in whose custody he is placed, and whether he is or is not his superior officer :

6. Whoever resists an escort whose duty it is to arrest him or to detain him in custody :

7. Whoever being under arrest or detention or otherwise in lawful custody escapes or attempts to escape :

8. Whoever makes away with, or is concerned in making away with, his arms, ammunitions, equipments, instruments, tools, clothing or regimental necessaries, or any horse of which he has charge :

9. Whoever loses by neglect anything mentioned in clause 8 :

10. Whoever wilfully injures anything mentioned in clause 8, or any property belonging to Government or to any person subject to military law or to any military mess, band or institution :

11. Whoever ill-treats any horse or other animal used in the public service :

12. Whoever knowingly furnishes a false return or report of the number or state of men under his command or charge, or of any money, arms, ammunitions, clothing equipments, stores or other property in his charge, or through design or culpable neglect omits or refuses to make or send any return of the matters aforesaid :

13. Whoever when it is his official duty to make a declaration respecting any matter, knowingly makes a declaration which is false, and which he either knows or believes to be false, or does not believe to be true :

14. Whoever makes a false accusation against any person subject to military law knowing such accusation to be false :

15. Whoever in making a complaint to his superior officer when he deems himself wronged knowingly makes any false statement affecting the character of any person subject to military law, or knowingly and wilfully suppresses any material fact :

16. Whoever being duly summoned or ordered to attend as a witness before a court-martial intentionally omits to attend, or refuses to be sworn or affirmed, or to answer any question or to produce or deliver up any book, document or other thing which he may have been duly warned or called upon to produce or deliver up :

17. Whoever intentionally offers any insult or causes any interruption or disturbance to, or uses any menacing or disrespectful word, sign or gesture, or is insubordinate or violent in the presence of, a court-martial while sitting :

18. Whoever having been duly sworn or affirmed before any court-martial competent to administer an oath or affirmation makes any statement, which is false and which he either knows or believes to be false, or does not believe to be true :

19. Whoever refuses, or without lawful excuse (the burden of proving which shall lie upon him) neglects to comply with any order calling upon him to perform actual military duty or calling him out for general military service.

Explanation.—In this Schedule—

(1) "regulation" means a regulation made by the Commander-in-Chief in India under the Act ;

(2) the expression "superior officer," when used with reference to any person subject to the Act, means any person who under the regulations is the superior officer of such person ;

(3) references to persons subject to military law shall be deemed to include references to persons subject to the Act and these rules.

A. H. BINGLEY, *Major-General,*

Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA," DATED SIMLA, SATURDAY MARCH 31, 1917.

HOME DEPARTMENT.

NOTIFICATIONS.

ESTABLISHMENTS.

Simla, the 27th March 1917.

No19.—The services of Mr. M. M. L. Currie, of the Indian Civil Service, an Assistaont Cmmissiner in the Punjab, are placed at the disposal of the Chief Commissioner of Delhi, with effect from the 27th February 1917.

PUBLIC.

The 29th March 1917.

No. 78.—In exercise of the powers conferred by section 39, sub-section (1), of the Government of India Act, 1915 (5 and 6 Geo. 5, Cap. 61), the Governor General in Council is pleased to direct that the Governor General's Executive Council shall assemble at Simla in the jurisdiction of the Lieutenant-Governor of the Punjab.

J. H. DUBOULAY,

Secretary to the Government of India.

DEPARTMENT OF REVENUE AND AGRICULTURE.

NOTIFICATION.

AGRICULTURE.

Simla, the 29th March 1917.

No. 236-50-18.—Mr. J. H. Barnes, B. Sc., F.I.C., F.C.S., Agricultural Chemist, Punjab, and Principal of the Agricultural College, Lyallpur, is appointed to be Imperial Agricultural Chemist, Pusa, with effect from the 1st March 1917.

R. A. MANT,
Secretary to the Government of India.

DEPARTMENT OF COMMERCE AND INDUSTRY.

NOTIFICATIONS.

CUSTOMS.

Simla, the 31st March 1917.

No. 3185-S.—The following Order in Council, dated the 6th February 1917, is published for general information :—

AT THE COURT AT BUCKINGHAM PALACE,

The 6th day of February 1917.

PRESENT :

The King's Most Excellent Majesty in Council.

WHEREAS by section 670 of the Merchant Shipping Act, 1894, it is enacted that when any Lighthouse, Buoy, or Beacon has either before or after passing of that Act been erected or placed on or near the coast of any British Possession by or with the consent of the Legislature of that Possession, His Majesty may, by Order in Council, fix such Dues (in that Act referred to as Colonial Light Dues) to be paid in respect of that Lighthouse, Buoy, or Beacon by the Owner or Master of every Ship which passes the same and derives benefit therefrom as His Majesty may deem reasonable, and may by like Order increase, diminish or repeal such Dues, and those Dues shall from the time mentioned in the Order be leviable throughout His Majesty's Dominions, and further that Colonial Light Dues shall not be levied in any British Possession unless the Legislature of that Possession has, by address to the Crown or by Act or Ordinance duly passed, signified its opinion that the Dues ought to the levied :

And whereas the Great Basses Lighthouse, the Little Basses Lighthouse, and the Minicoy Lighthouse are Lighthouses which have been duly erected under and pursuant to the said Section :

And whereas by Orders in Council, dated respectively the 22nd day of May, 1883, the 9th day of May, 1892, the 29th day of June, 1896, and the 10th day of August, 1903, the Dues leviable in respect of the said Lighthouses for the Classes of Ships therein respectively mentioned were duly fixed :

And whereas by Order in Council, dated the 21st day of October, 1912, His Majesty directed that, as from the 1st day of April, 1913, or from the time of the receipt of notice of that Order, if that be later, by the Officers authorized to collect Light Dues the Dues thenceforth to be levied should be as follows, that is to say, in respect of the Great Basses Lighthouse and the Little Basses Lighthouse, three-sixteenths of one penny per ton, and in respect of the Minicoy Lighthouse one-sixteenth of one penny per ton, of the burden of every Ship on every voyage in which she passes or derives benefit from the said Lights respectively, subject in each case to a reduction of 25 per cent.

And whereas it has been made to appear to His Majesty that the said Dues should be altered in manner hereinafter appearing :

Now, THEREFORE, His Majesty, in exercise of the powers so vested in him by the above recited provisions, and by and with the advice of His Privy Council, doth by this Order in Council order, and it is hereby ordered, that as from the 1st day of April, 1917, or from the time of the receipt of this Order, if that be later, by the Officers authorized to collect Light Dues, the Dues thenceforth to be levied shall be as follows, that is to say, in respect of the Great Basses Lighthouse and the Little Basses Lighthouse, three-eighths of one penny per

ton, and in respect of the Minicoy Lighthouse one-eighth of one penny per ton ; of the burden of every ship on every voyage in which she passes or derives benefit from the said Lights respectively.

Almeric Fitzroy.

No. 3325-*C.W.*—In exercise of the powers conferred by section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), the Governor General in Council is pleased to direct that the following amendment shall be made in this Department notification No. 9954-W.-II, dated the 14th October 1916, as subsequently amended :—

Delete the word "Abyssinia" from line 4 of the preamble.

No. 3386-*C.W.*—The following Order in Council is published for general information :—

AT THE COUNCIL CHAMBER, WHITEHALL.

The 19th day of February 1917.

By the Lords of His Majesty's Most Honourable Privy Council.

WHEREAS it is provided by section 2 of the Customs (Exportation Prohibition) Act, 1914, that any Proclamation or Order in Council made under section 8 of the Customs and Inland Revenue Act, 1879, as amended by the Act now in recital, may, whilst a state of war exists, be varied or added to by an Order made by the Lords of the Council on the recommendation of the Board of Trade :

And whereas it is provided by section 2 of the Customs (Exportation Restriction) Act, 1914, that any Proclamation made under section 1 of the Exportation of Arms Act, 1900, may, whether the Proclamation was made before or after the passing of the Act now in recital, be varied or added to, whilst a state of war exists, by an Order made by the Lords of ther Council on the recommendation of the Board of Trade :

And whereas by a Proclamation, dated the 10th day of May, 1916, and made under section 8 of the Customs and Inland Revenue Act, 1879, and section 1 of the Exportation of Arms Act, 1900, and section 1 of the Customs (Exportation Prohibition) Act, 1914, the exportation from the United Kingdom of certain articles to certain or all destinations was prohibited :

And whereas by subsequent Orders of Council the said Proclamation was amended and added to in certain particulars :

And whereas there was this day read at the Board a recommendation from the Board of Trade to the following effect :—

That the Proclamation, dated the 10th day of May, 1916, as amended and added to by subsequent Orders of Council, should be further amended by making the following amendments in and additions to the Schedule to the same :—

(1) That the following headings should be deleted :—

(C) Albumen ;
(A) Barometers ;
(B) Bladders ;
(C) Carbon, gas ;
(B) Casein and preparations thereof ;
(B) Casings ;
Chemicals, etc., the following :—
(A) Potash, muriate of ;
(B) Potash salts (except potassium chlorate, cyanide, muriate, nitrate (saltpetre), perchlorate, permanganate and sulphate), and mixtures containing such salts ;
(A) Potassium nitrate (saltpetre) ;
(A) Potassium sulphate ;
(C) Dextrine ;
(B) Fats, all animal and vegetable, and articles and mixtures containing such fats ;
(C) Glucose ;
(B) Guts ;
(C) Honey ;
(B) Oils, all animal and vegetable (not including essential oils), and articles and mixtures containing such oils ;
(B) Pepper ;

Provisions and victuals which may be used as food for man, the following:—

(C) Cocoa, raw and manufactures thereof;
(C) Cocoa, husks;
(C) Cocoa shells;
(C) Coffee;
(B) Dates;
(C) Egg, yolk and liquid;
(C) Farina;
(C) Fruit (except dates), fruit preserves (other than jam), and nuts used as fruit;
(B) Jam;
(B) Lard and imitation lard;
(B) Malt;
(C) Malt sugar;
(B) Margarine;
(A) Meat, namely bacon, ham, and pork;
(A) Meat, namely beef and mutton, fresh or refrigerated;
(C) Meat, extract of;
(C) Meat, not otherwise specifically prohibited;
(C) Meats, tinned or potted;
(C) Potato flour;
(C) Poultry and game (except venison);
(C) Sauces and condiments (except table salt) not otherwise prohibited;
(C) Soups, compressed and desiccated;
(C) Tomato pulp;
(B) Venison;

(B) Rubber, gutta-percha or balata, goods made wholly or partly of (except rubber hose, armoured or reinforced with steel or iron wire);
(A) Rubber hose, armoured or reinforced with steel or iron wire;
(B) Sausage skins;
(C) Starch;
(C) Syrups which may be used as food for man;
(C) Tea.

(2) That the following headings should be added:—

(A) Albumen;
(A) Barometers and their component parts;
(A) Bladders;
(A) Carbon, gas;
(A) Casein and preparations thereof;
(A) Casings;

Chemicals, etc., the following—

(A) Acetic anhydride;
(A) Potash, muriate, nitrate (saltpetre), sulphate, and crude manuria, potash salts, and mixtures containing any of these substances;
(B) Potash salts and mixtures containing such salts, not otherwise prohibited;

(A) Dextrine;
(B) Fats, all animal and vegetable, and articles and mixtures containing such fats, not otherwise prohibited;
(A) Glucose;

Grindery, the following articles of, used in the making of boots and shoes:—

(B) Clog nails;

(A) Guts;
(C) Leather, goods manufactured wholly or partly of, not otherwise prohibited;
(C) Mats and matting made of fibre, grass or straw;

Metals and ores, the following:—

(A) Tantalum, alloys of tantalum, and ores containing tantalum;

(C) Nails, wire;
(B) Oils, all animal and vegetable (not including essential oils), and articles and mixtures containing such oils, not otherwise prohibited;

Oils and articles and mixtures containing such oils, the following:—

(A) Cocoanut;
(A) Cotton seed;
(A) Ground nut;
(A) Palm kernel;

(A) Oleo-margarine;

(C) Paper coated with gelatine ;
(A) Pepper ;
Provisions and victuals which may be used as food for man, the following :—
(A) Cocoa, raw, and munufactures thereof ;
(A) Cocoa husks ;
(A) Cocoa shells ;
(A) Coffee ;
(A) Egg, yolk, and liquid ;
(A) Farina ;
(A) Fruit, fruit preserves and nuts used as fruit ;
(A) Honey ;
(A) Lard, and imitation lard ;
(A) Malt ;
(A) Malt sugar ;
(A) Margarine ;
(A) Meat of all kinds (including tinned and potted meat) ;
(A) Meat, extract of ;
(A) Potato flour ;
(A) Poultry and game ;
(A) Sauces and condiments (except table salt) not otherwise prohibited ;
(A) Soups, compressed and desiccated ;
(A) Syrups which may be used as food for man ;
(A) Tea ;
(A) Tomato pulp ;
(B) Rubber, gutta-percha or balata, goods made wholly or partly of ;
(A) Sausage skins ;
(A) Starch ;
(A) Tallow, refined.

Now, THEREFORE, Their Lordships, having taken the said recommendation into consideration, are pleased to order, and it is hereby ordered, that the same be approved.

Whereof the Commissioners of His Majesty's Customs and Excise, the Director of the War Trade Department, and all other persons whom it may concern, are to take notice and govern themselves accordingly.

Almeric Fitzroy.

SHIPPING.

The 31st March 1917.

No. 3453-*S.*—The following Order in Council is published for general information, in continuation of the notification in this Department, No. 2581-S., dated the 3rd March 1917 :—

AT THE COURT AT BUCKINGHAM PALACE.

The 16th day of February 1917.

PRESENT :

The King's Most Excellent Majesty in Council.

WHEREAS by an Order in Council dated the 11th day of March 1915, His Majesty was pleased to direct certain measures to be taken against the commerce of the enemy :

AND WHEREAS the German Government has now issued a memorandum declaring that from the 1st February, 1917, all sea traffic will be prevented in certain zones therein described adjacent to Great Britain and France and Italy, and that neutral ships will navigate the said zones at their own risk :

AND WHEREAS similar directions have been given by other enemy Powers :

AND WHEREAS the orders embodied in the said memorandum are in flagrant contradiction with the rules of international law, the dictates of humanity, and the treaty obligations of the enemy :

AND WHEREAS such proceedings on the part of the enemy render it necessary for His Majesty to adopt further measures in order to maintain the efficiency of those previously taken to prevent commodities of any kind from reaching or leaving the enemy countries, and for this purpose to subject to capture and condemnation vessels carrying goods with an enemy destina-

tion or of enemy origin unless they afford unto the forces of His Majesty and his Allies ample opportunities of examining their cargoes, and also to subject such goods to condemnation :

His Majesty is therefore pleased, by and with the advice of His Privy Council, to order, and it is hereby ordered, that the following directions shall be observed in respect of all vessels which sail from their port of departure after the date of this Order :—

1. A vessel which is encountered at sea on her way to or from a port in any neutral country affording means of access to the enemy territory without calling at a port in British or Allied territory shall, until the contrary is established, be deemed to be carrying goods with an enemy destination, or of enemy origin, and shall be brought in for examination, and, if necessary, for adjudication before the Prize Court.

2. Any vessel carrying goods with an enemy destination, or of enemy origin shall be liable to capture and condemnation in respect of the carriage of such goods ; provided that, in the case of any vessel which calls at an appointed British or Allied port for the examination of her cargo, no sentence of condemnation shall be pronounced in respect only of the carriage of goods of enemy origin or destination, and no such presumption as is laid down in article 1 shall arise.

3. Goods which are found on the examination of any vessel to be goods of enemy origin or of enemy destination shall be liable to condemnation.

4. Nothing in this order shall be deemed to affect the liability of any vessel or goods to capture or condemnation independently of this Order.

5. This Order is supplemental to the orders in Council of the 11th day of March 1915, and the 10th day of January 1917, for restricting the commerce of the enemy.

Almeric Fitzroy.

H. F. HOWARD,

Secretary to the Government of India.

DEPARTMENT OF EDUCATION.

NOTIFICATION.

ARCHÆOLOGY AND EPIGRAPHY.

Delhi, the 22nd March 1917.

No. 61.—Rai Sahib Pandit Daya Ram, Sahni, M.A., Curator, Lucknow Museum, is appointed to be Superintendent, Hindu and Buddhist Monuments, Northern Circle, substantively *pro tempore vice* Mr. H. Hargreaves, on Military duty or until further orders, with effect from the date on which he took over charge of his duties at Lahore.

E. D. MACLAGAN,

Secretary to the Government of India.

BOARD OF EXAMINERS.

NOTICE.

Qualified Urdu Munshis.

THE following list of Munshis who are qualified to teach Urdu under India Army Order No. 162 of 1907 is published for the information of all those students of this language who are desirous of obtaining competent teachers :—

AMBALA.

M. Mohd. Miyan Khan ...	... Saddar Bazar, Ambala.
M. Mohd. Akbar Khan ...	... The Oriental Lodge, Ambala.
M. Anand Sarup ...	... Saddar Bazar, Ambala Cantonment (winter only).

FEROZEPORE.

M. Suraj Narain, B.A. ...	... Kabari Bazar, Ferozepore.

JHELUM.

M. Thakur Das Pahwa ...	... Officers' Munshi, Jhelum.

JULLUNDUR.

M. Karam Chand ...	... C/o Jacki Mull & Sons, Saddar Bazar, Jullundur Cantonment.

KASAULI.

M. Anand Sarup ...	... Depôt Munshi, Kasauli (summer only).

LAHORE.

M. Sham Lal, Bhargava ...	... Officers' Munshi, Saddar Bazar, Lahore Cantonment.
M. Sayyad Aulad Ali, Gilani	... Miran Shah Lane, Taksali Gate, Lahore.
M. Mohd. Khalil-ur-Rahman, Sabri	... Mohalla Sammian, Chhawni Manawala, Taksali Gate, Lahore.
M. Mool Chand Saihgal	... Regimental Munshi, 1/5th Devonshire Regiment, Saddar Bazar, Lahore Cantonment.

MURREE HILLS.

M. S. C. Bagchi ...	... Munshi, Lawrence Government European School, Ghoragali, P. O. Murree Hills.

RAWALPINDI.

M. Ghulam Muhiuddin ...	... R. A. Brigade Munshi, Rawalpindi.
M. Ghulam Rasul ...	... Saddar Bazar, Rawalpindi.
M. Kazi Abdul Haqq Khan	... C/o Kazi Najam-ud-din Khan, Officers' Munshi, Jhangi Street, Rawalpindi City.
M. Shaikh Amir Bakhsh, Gyani (Munshi Fazil).	Officers' Munshi, Ahata Sultan, Rawalpindi City.

SIALKOT.

M. Ajab Shah Anand ...	... Officers' Munshi, Saddar Bazar, Sialkot.

N. B.— * * * * * * * * * * *

Whenever any Munshi changes his address, he is requested to communicate his new address to the Board of Examiners.

O. F. JENKINS,

Secretary and Member, Board of Examiners.

Registered No. L 864.

The Government Gazette

PUNJAB AND ITS DEPENDENCIES.

Published by Authority

LAHORE, FRIDAY, APRIL 13, 1917.

PART II.

Republications from the "Gazette of India."

[Sixth publication.]

GOVERNMENT OF INDIA, FINANCE DEPARTMENT.

NOTIFICATION No. 380-F., Delhi, the 1st March 1917.

INDIAN WAR LOAN.

The whole of the cash subscriptions received will be given to His Majesty's Government for the prosecution of the War.

5 per cent. War Loan 1929—1947.

5½ per cent. War Bonds 1920, 5½ per cent. War Bonds 1922.

Post Office 5-year Cash Certificates (Issue of 1917-18).

Principal and interest secured on the assets and revenues of the Government of India.

I.—War Loan 1929—147.

ISSUE PRICE: Rs. 95 PER CENT. payable as follows:

For fully paid allotments: Rs. 95 per cent. on application.

For instalment allotments: Rs. 15 per cent. on application and the balance in four monthly instalments of Rs. 20 per cent. each on the 15th day, or if that be a Sunday, on the 16th day, of the first, second, third, and fourth month succeeding that in which the application is made.

INTEREST: Rs. 5 PER CENT. per annum payable on the 15th February and the 15th August.

DATE OF REDEMPTION.—If not previously redeemed, the War Loan 1929—1947 will be repaid at par on the 15th August 1947: but the Government of India reserve to themselves the right to redeem the Loan or any part of it at par, on or after the 15th August 1929, on giving three calendar months' notice in the *Gazette of India.*

SINKING FUND.—For the purpose of providing against depreciation in the market price of the War Loan 1929—1947, the Government of India undertake to set aside annually a sum equal to one and one-half per cent. of the amount of the War Loan 1929—1947 to form a fund to be used for the purchase of securities of that loan for cancellation, whenever the market price falls below the issue price.

II.—War Bonds 1920 and War Bonds 1922.

(FREE OF INCOME TAX).

ISSUE PRICE : Rs. 100 PER CENT. payable as follows :

For fully paid allotments : Rs. 100 per cent. on application.

For instalment allotments : Rs. 20 per cent. on application and the balance in four monthly instalments of Rs. 20 per cent. each on the 15th day, or if that day be a Sunday, on the 16th day, of the first, second, third, and fourth months succeeding that in which the application is made.

INTEREST : Rs. $5\frac{1}{2}$ PER CENT. per annum payable on the 15th February and the 15th August.

DATE OF REDEMPTION : War Bonds 1920 are repayable on the 15th August 1920, War Bonds 1922 on the 15th August 1922.

III.—Post Office 5-year Cash Certificates.

(FREE OF INCOME-TAX).

FOR

Rs. 10, Rs. 20, Rs. 50, and Rs. 100.

PAYABLE 5 YEARS AFTER ISSUE.

ISSUE PRICE :

Rs. 7-12, Rs. 15-8, Rs. 38-12, and Rs. 77-8.

These certificates may also be cashed at the Post Office of issue at any time during the five-year period at the rates prescribed in Annexure D to this Notification.

Form of securities. 1. Securities in respect of War Loan 1929—1947, War Bonds 1920 and War Bonds 1922, will be issued at the option of the applicant (to be stated in his application) in the following forms—

(1) Inscribed Stock Certificate ... transferable by deed ;

(2) Promissory Notes ... ... transferable by endorsement ;

(3) Bearer Bonds ... ... transferable by delivery.

In the absence of any specified option, securities will, in the first instance, be issued in the form of Inscribed Stock Certificates.

Income-tax. 2. Interest on War Bonds 1920 and War Bonds 1922 will be exempt from income-tax but not from super-tax.

Interest on War Loan 1929—1947 is not exempt from income-tax or super-tax. Income-tax will be levied in accordance with the provisions of Part III of the Second Schedule of the Income-tax Act.

Conversion rights. 3. For every Rs. 100 (nominal) of War Loan 1929—1947 taken up, the subscriber may convert Rs. 150 (nominal) of the 3 per cent. of any of the $3\frac{1}{2}$ per cent. Rupee Loans, or of the 4 per cent. Conversion Loan, 1916-17, of the Government of India, and receive in lieu thereof War Loan 1929—1947 at the rate of :—

Rs. 65 War Loan (nominal), for every Rs. 100 (nominal), of 3 per cent. loan converted.
" 76 " " " " " " " $3\frac{1}{2}$ " " " "
" 92 " " " " " " " 4 " " Conversion Loan converted.

together with such further amount of War Loan as may be required to make up an exact multiple of Rs. 100, subject to the payment in cash of this further amount less one anna in the rupee.

4. Conversion rights may be exercised at any time after the 1st November 1917 but not after than the 15th January 1918. Conversion warrants will be negotiable and will be issued in Bearer form.

5. Securities of War Loan 1929—1947 issued by conversion will bear interest from the 15th August 1917. No interest will be paid separately in respect of the cash payments made under clause 3 above.

6. Holdings of War Loan 1929—1947, War Bonds 1920, and War Bonds 1922, do not carry any right of conversion into any future issue that may be made by the Government of India.

7. Applications for War Loan 1929—1947, War Bonds 1920 and War Bonds 1922 (other than applications through the Post Office under the procedure described in clauses 20 to 23 of this Notification) should be in the form appended (Annexure A), and may be presented any day from Thursday, the 15th March 1917, to Friday, the 15th June 1917, to any of the following officers or persons:— *Applications.*

(1) The Controller of Currency, Calcutta, or any Provincial Accountant-General or Comptroller,

(2) The Secretaries and Treasurers, Banks of Bengal, Bombay and Madras, at their Head Offices, or the Agents of these Banks at any Indian Branch, and

(3) Officers in charge of Government treasuries at district head-quarters.

8. Applications must be for sums of Rs. 100 or multiples of that sum.

9. Applications for the sum of Rs. 100 only must in all cases be accompanied by full payment, namely, Rs. 95 in the case of War Loan 1929—1947, and Rs. 100 in the case of War Bonds 1920 and War Bonds 1922.

10. Applications for sums of Rs. 200 or more in War Loan 1929—1947, War Bonds 1920 or War Bonds 1922 may be either for:—

(*a*) Fully paid allotments, or

(*b*) Instalment allotments.

11. Applications for Post Office 5-year Cash Certificates will be regulated by the procedure described in clauses 32 to 40 of this Notification.

12. A commission of one-eight per cent. will be allowed to recognised bankers and brokers on allotments made in respect of cash applications bearing their stamp, but this commission will not be allowed in respect of applications received through the Post Office, including applications for Post Office 5-year Cash Certificates, or in respect of applications for conversion. *Brokerage.*

Supplementary provisions.

13. Applications for fully paid allotments must in all cases be accompanied by payment of the full amount payable. Fully paid Allotment Letters, exchangeable in due course for Securities, *viz.*, Stock Certificates, Promissory Notes, or Bearer Bonds, will be issued in respect of such allotments. Interest due from the date of payment to the 14th August 1917 will be payable by warrant at the time of the issue of Securities, which will bear interest payable half-yearly commencing from the 15th August 1917. *Fully paid allotments.*

14. Applications for instalment allotments must in all cases be accompanied by payment of the first amount of the instalment stated above to be payable in respect of such applications. In the case of default in the payment of any instalment by its proper date, any instalments previously paid will be liable to forfeiture. Allotment Certificates exchangeable in due course for Securities, *viz.*, Stock Certificates, Promissory Notes, or Bearer Bonds, will be issued in respect of such allotments. *Instalment allotments.*

In the case of instalment allotments paid in full on or before the 15th August 1917, the interest due on the instalments from the date of actual payment to the 14th August 1917 will be payable by warrant at the time of issue of Securities, which will bear interest payable half-yearly commencing from the 15th August 1917.

In the case of instalment allotments paid in full after the 15th August 1917, the interest due on the instalments from the date of actual payment to the 14th February 1918 will be payable by warrant at the time of issue of Securities, which will bear interest payable half-yearly commencing from the 15th February 1918.

15. Applications must be accompanied either— *Methods of payment.*

(1) By a receipt, for the amount payable thereon, from the Head Office, or any Indian Branch Office, of the Banks of Bengal, Bombay and Madras, or from an officer in charge of a Government Treasury at district head-quarters; or

(2) By a cheque, for the amount payable thereon, drawn in favour of the officer to whom, and on a Bank in the place at which, the application is presented; or

(3) By whole currency notes for the amount payable thereon.

Subsequent instalments may be paid into the Head Office, or any Indian Branch Office of the Bank of Bengal, Bombay, or Madras, or into any Government Treasury at district headquarters to be named by the applicant in his application.

16. Conversion warrants will be issued by the Public Debt Office, which in this connection means the Presidency Banks of Bengal, Bombay and Madras, respectively, at their Head Offices, on presentation of the Allotment Letters or of the Allotment Certificates (after these latter have been fully paid up) referred to in clauses 13 and 14 above. *Conversion procedure.*

17. Applications for conversion duly completed should be made within the dates prescribed in clause 4 to:—

(1) The Public Debt Office, as above defined, or any Indian Branch Office of a Presidency Bank; or

(2) A Government Treasury at district head-quarters, for transmission to the Public Debt Office,

and should be accompanied :—

(1) By the necessary Conversion warrants ;

(2) By the securities (duly receipted) tendered for conversion ; and

(3) By the cash payment, if any, referred to in clause 3.

18. The same warrant may be used partly for the conversion of securities of the 4 per cent. Conversion Loan and partly for the conversion of securities of the 3½ per cent. or the 3 per cent. Rupee Loans. Where the securities thus converted do not exhaust the full amount of conversion rights allowed by the Conversion warrant, the holder may apply to, and will then receive from, the Public Debt Office a fresh warrant for the difference.

19. On application by the holder a warrant will be sub-divided by the Public Debt Office into two or more warrants on payment of a fee of 4 annas in respect of each of the warrants issued in exchange.

POST OFFICE SECTION.

(SPECIAL PROVISIONS FOR APPLICATIONS THROUGH THE POST OFFICE.)

20. Applications for War Loan 1929—1947, War Bonds 1920, and War Bonds 1922 will also be received at any Post Office authorised to transact savings bank business from Thursday, the 15th March 1917, to Monday, the 15th October 1917, from any person whether previously a depositor in the Post Office savings bank or not, subject to the conditions stated in the following clauses.

Form of Application.

21. Applications must be made in the special form prescribed in Annexure B.

Maximum and minimum amounts.

22. Applications through the Post Office must be for sums of Rs. 25 or any multiple thereof. The same person may not apply for or hold through the Post Office more than Rs. 22,500 in all under this Notification, of which not more than Rs. 7,500 may be in War Loan 1929—1947 ; not more than Rs. 7,500 may be in War Bonds 1920 and War Bonds 1922 singly or together ; and not more than Rs. 7,500 may be in Post Office 5-year Cash Certificates—see clause 37.

NOTES (1).—Applications through the Post Office under this Notification will be permitted irrespective of any holdings of other securities previously obtained through the Post Office.

(2) Amounts of War Loan 1929—1947 obtained by conversion will not be taken into account in applying the above limits.

Amounts payable.

23. Amounts applied for must be paid in full with the application and are not payable in instalments. But the same person may present more than one application, provided his aggregate applications do not exceed the limits prescribed in clause 22.

Method of payment.

24. The payments due as in the preceding clause may be made in either of the following ways or partly in each :—

(a) By transfer from any balance in cash standing at the credit of the applicant's savings banks account if he has one;

(b) By a payment in coin or currency notes, or by a crossed cheque drawn on a recognized Bank in favour of the Head Postmaster of the place at which such Bank is established.

Securities.

25. Securities in respect of applications made through the Post Office will be issued either in the form of Promissory Notes or Stock Certificates. Securities thus issued may be left in the custody of the Accountant-General, Posts and Telegraphs.

Income-tax.

26. Interest payable on War Bonds 1920 and War Bonds 1922 is exempt from income-tax. Securities of the War Loan 1929—1947 are specially exempted from income-tax if deposited with the Accountant-General, Posts and Telegraphs, and for so long as they are so deposited.

Interest.

27. Interest due from the date of payment of the amount applied for to the next regular date of half-yearly payment of interest (15th August 1917 or 15th February 1918 as the case may be) will be paid in cash at the time of issue of the Securities. Future interest will begin to accrue

from the 15th August 1917 when payment of the amount applied for is made on or before the 15th August 1917, and

from the 15th February 1918 when payment of the amount applied for is made after the 15th August 1917.

Conversion.

28. An applicant for War Loan 1929—1947 through the Post Office will receive a negotiable Conversion warrant (together with forms of application for conversion) enabling him to exercise the rights specified in clause 3 above either in the manner stated in clause 17, or through the agency of the Post Office as in clause 29.

29. Conversion of securities of the 3 per cent. of any of the 3½ per cent. Rupee Loans or of the 4 per cent. Conversion Loan, 1916-17, will, subject to the cash payment, if any, referred to in clause 3, be effected by the Post Office in all cases in which the securities tendered for conversion are already in deposit with, or were originally purchased

by the convertor through, the Accountant-General, Posts and Telegraphs, on presentation at any Post Office savings bank office, after the 1st November 1917 and before the 15th January 1918,

(a) Of the necessary Conversion warrants (whether obtained through the Post Office or not) and the form of application for conversion duly filled up; and

(b) Of the securities (if any) endorsed to the Accountant-General, Posts and Telegraphs.

30. If the securities thus converted do not exhaust the full amount of conversion rights covered by the Conversion warrant, the holder will receive from the Post Office a fresh warrant for the difference, unless the unutilized amount is less than Rs. 500, in which case the warrant for the difference will be issued only on special application being made.

31. A Conversion warrant issued through the Post Office may be sub-divided on application by the holder to the Public Debt Office, in the manner stated in clause 19.

Post Office 5-year Cash Certificates.

CERTIFICATES FOR Rs. 10, Rs. 20, Rs. 50 AND Rs. 100 PAYABLE FIVE YEARS AFTER ISSUE.

32. Post Office 5-year Cash Certificates may be obtained at any time on and after the *1st April 1917* at all Post Offices at which savings bank business is transacted.

33. These Certificates will be in the form shown in Annexure C attached, and will be in four denominations :—

Rs. 10	obtainable on payment of	Rs. 7-12.
Rs. 20	" "	Rs. 15-8.
Rs. 50	" "	Rs. 38-12.
Rs. 100	" "	Rs. 77-8.

34. The full amount shown in the Certificate will be payable five years after the date of issue. But at any time within the five years period the holder will be entitled to payment in cash at the rates prescribed in the table attached as Annexure D.

35. Such payment will ordinarily be made at the Post Office of issue and on presentation of the Certificate. But on application to the Postmaster of the office of issue and on cause being shown payment at any other Post Office conducting savings bank business may be permitted.

36. No income-tax will be levied on these Certificates.

37. The maximum holding of these Certificates by any single individual shall not exceed Rs. 7,500 irrespective of any holdings of securities obtained by him through the Post Office of 3 per cent., 3½ per cent., or 4 per cent. Rupee Loans, or of War Loan 1929—1947 or War Bonds 1920 or War Bonds 1922.

38. These Certificates may not be transferred except by permission of the Postmaster-General of the Circle in which the Post Office of issue is situated.

39. These Certificates will be kept, if so desired, in the custody of the Accountant-General, Posts and Telegraphs.

40. Forms of application for these Certificates may be obtained from any Post Office.

By order of the Governor-General in Council,

J. B. BRUNYATE,

Secretary to the Government of India.

ANNEXURE A.

No.——

5 per cent. War Loan, 1929—1947.

APPLICATION FOR "FULLY-PAID ALLOTMENT".

1. In terms of the Notification of the Government of India, No. 380-F., dated the 1st March 1917, I/we hereby apply for a *Fully-paid Allotment* of Rupees

(a) *Figures and words should be written here.*

(a)

of the above-mentioned issue.

2. I enclose a receipt / a cheque / currency notes for rupees ________ being the amount of the required payment at the rate of Rs. 95 for every Rs. 100 of the loan applied for.

3. I/we request that any allotment made in respect of this application may be :—

NOTE.—*Securities will be issued in the form of Inscribed Stock Certificate unless another form of security is specified in the application.*

1. Inscribed as Stock :
2. Issued in Promissory Notes of the denominations stated below :
3. Issued in Bonds to Bearer of the denominations stated below :

________ Promissory Notes / Bonds to Bearer of Rs. ________ each.

________ Promissory Notes / Bonds to Bearer of Rs. ________ each.

________ Promissory Notes / Bonds to Bearer of Rs. ________ each.

Signature ________

Allotment Letter to be sent to ________

Address ________

____

Date ________ 1917.

ANNEXURE A.

No.———

5 per cent. War Loan, 1929—1947.

APPLICATION FOR "INSTALMENT ALLOTMENT."

1. In terms of the Notification of the Government of India, No. 380-F. dated the 1st March 1917, I/we hereby apply for an *Instalment allotment* of Rupees (a)——— of the above-mentioned issue.

(a) *Figures and words should be written here*

2. I enclose a receipt / a cheque / currency notes for Rs.——— being the amount of the first instalment at the rate of Rs. 15 for every Rs. 100 of the loan applied for.

3. I/We hereby engage to pay (b) at the Bank of / at the Branch of the Bank of at / into the Public Treasury at ——— to the account of Government the instalments as they shall become due on any allotment that may be made in respect of this application, as provided by the above notification, that is to say—

(b) *Here enter the name of the Presidency Bank or Branch of Presidency Bank or Treasury at which the instalments will be paid and score out unnecessary words.*

Rs.——being 20 per cent. of the amount applied for due on the 15th day of ——— 1917 (c)

Rs.———being 20 per cent. of the amount applied for due on the 15th day of——— 1917 (c).

Rs.———being 20 per cent. of the amount applied for due on the 15th day of——— 1917 (c).

Rs.———being 20 per cent. of the amount applied for due on the 15th day of——— 1917 (c).

(c) *Here fill in the first, second, third and fourth months following that in which this application is made.*

4. I/We request that any allotment made in respect of this application may be—

NOTE.—*Securities will be issued in the form of Inscribed Stock certificate unless another form of security is specified in the application.*

1. Inscribed as Stock :

2. Issued in Promissory Notes of the denominations stated below :

3. Issued in Bonds to Bearer of the denominations stated below :

Promissory Notes / Bonds to Bearer of Rs.——— each.

Promissory Notes / Bonds to Bearer of Rs.——— each.

Promissory Notes / Bonds to Bearer of Rs.——— each.

Signature———

Allotment Certificate to be sent to ———

Address ———

Date ——— *1917.*

ANNEXURE A.

No.______

5½ per cent. War Bonds 1920. | 5½ per cent. War Bonds 1922.

APPLICATION FOR "FULLY-PAID ALLOTMENT."

1. In terms of the Notification of the Government of India, No. 380-F., dated the 1st March 1917, I/we hereby apply for a *Fully-paid Allotment* of Rupees (a) ______________________ of (b) War Bonds 1920. / War Bonds 1922.

(a) Figures and words should be written here.

(b) Strike out top or bottom line.

2. I/we enclose a receipt / a cheque / currency notes for Rs.______________ being the amount of the required payment at the rate of Rs. 100 for every Rs. 100 in Bonds of the issue applied for.

3. I/We request that any allotment made in respect of this application may be—

1. Inscribed as Stock :
2. Issued in Promissory Notes o the denomination stated below :
3. Issued in Bonds to Bearer of the denominations stated below :

NOTE.—Securities will be issued in the form of Inscribed Stock certificate unless another form of security is specified in the application.

__________ Promissory Note / Bonds to Bearer of Rs.______ each.

__________ Promissory Notes / Bonds to Bearer of Rs.______ each.

__________ Promissory Notes / Bonds to Bearer of Rs. ______ each.

*Signature*______________________

Allotment Letter to be sent to ______________________

Address ______________________

Date ______________________ *1917.*

Note—This form must be used for application of *ONE ONLY* of the issues of War Bonds. Application for allotments of the two issues must be made on *separate forms*.

ANNEXURE A.

No.______

5½ per cent. War Bonds 1920. | 5½ per cent. War Bonds 1922.

APPLICATION FOR "INSTALMENT ALLOTMENT."

1. In terms of the Notification of the Government of India, No. 380-F., dated the 1st March 1917, I/we hereby apply for an *Instalment Allotment* of Rupees (*a*) of

(*b*) War Bonds 1920. / War Bonds 1922.

2. I/We enclose a receipt / a cheque / currency notes for Rs.______ being the amount of the first instalment at the rate of Rs. 20 for every Rs. 100 of Bonds in the issue applied for.

3. I/We hereby engage to pay (*c*) at the Bank of / at the Branch of the Bank of / into the Public Treasury at ______ to the account of Government the instalments as they shall become due on any allotment that may be made in respect of this application, as provided by the above Notification, that is to say—

Rs.______ being 20 per cent. of the amount applied for due on the 15th day of______ 1917. (*d*)

Rs.______ being 20 per cent. of the amount applied for due on the 15th day of______ 1917. (*d*)

Rs.______ being 20 per cent. of the amount applied for due on the 15th day of______ 1917. (*d*)

Rs.______ being 20 per cent. of the amount applied for due on the 15th day of______ 1917. (*d*)

4. I/We request that any allotment made in respect of this application may be—

1. Inscribed as Stock :
2. Issued in Promissory Notes of the denominations stated below :
3. Issued in Bonds to Bearer of the denominations stated below :

Promissory Notes / Bonds to Bearer of Rs.______ each.

Promissory Notes / Bonds to Bearer of Rs.______ each.

Promissory Notes / Bonds to Bearer of Rs.______ each.

*Signature*______.

Allotment Certificate to be sent to______

Address______.

*Date*______ 1917.

(*a*) *Figures and words should be written here.*

(*b*) *Strike out top or bottom line.*

(*c*) *Here enter the Presidency Bank or Branch of Presidency Bank or Treasury at which the instalments will be paid and scor[e] out unnecessary words.*

(*d*) *Here fill in the first, second, third, and fourth months following that in which the application is made.*

NOTE.—*Securities will be issued in the form of Inscribed Stock certificate unless another form of security is specified.*

Note.—This form must be used for application of *ONE ONLY* of the issues of War Bonds. Applications for allotment of the two issues must be made on *separate forms*.

ANNEXURE B.

Form of application through the Post Office for 5 per cent. War Loan 1929—1947.

(To be presented at any Post Office which does savings bank business not later than the 15th October 1917. This form may be detached and used if required.)

(a) Please write legibly
(b) Figures and words should be written here.
(c) Amounts paid in cash or by cheque and amounts, if any, paid by withdrawal from the savings bank balance should be shown separately in the space provided. The unnecessary clause, if any, should be scored out.
(d) Please fill up either A or B and score out the other.
Clause (i) to be scored through if the applicant has no account already open.

In terms of the Government of India Notification No. 380-F., dated the 1st March 1917,

I (a) ______________________________

hereby apply for an allotment of Rupees (b) ______________ of the above-mentioned issue.

In payment (c) of the amount applied for by me

(1) I tender herewith { in cash Rs. ________. / by cheque Rs. ________.

(2) I authorize withdrawal of Rs. ________ from the amount at my credit at the Post Office Savings Bank, and enclose the Pass Book herewith.

TOTAL Rs. ________

(A) (d) I request that any allotment made in respect of this application may be held by the Accountant-General, Posts and Telegraphs, on my behalf and the interest thereon credited to—

(i) my existing Savings Bank Account No. ______ open at the ______________ Post Office.

(ii) a Savings Bank account to be opened for the purpose at the ______________ Post Office.

(B) I request that any allotment made in respect of this application may be :—

(i) Inscribed as Stock.

(ii) Issued in Promissory Notes of the following denominations enfaced for payment of interest at the ______________ Treasury.

________ Promissory Notes of Rs. ________ each.

________ Promissory Notes of Rs. ________ each.

I request that a warrant authorizing the conversion of securities of the 3 per cent. or of any of the $3\frac{1}{2}$ per cent. Rupee Loans or of the 4 per cent. Conversion Loan, 1916-17, of the Government of India under the terms specified in clause 3 of the notification quoted above may also be delivered to me.

Signature ______________________

Address ______________________

Date ______________________ 1917.

Date of presentation at the Post Office. ______________

Head Office Stamp.

Register No.

(To be noted by the receiving Post Master.)

(To be noted by the Head Post Master).

ANNEXURE B.

Form of application through the Post Office for 5½ per cent. War Bonds 1920 : 5½ per cent. War Bonds 1922.

(*To be presented at any Post Office which does savings bank business not later than the 15th October 1917. This form may be detached and used if required.*)

In terms of the Government of India Notification No. 380-F., dated the 1st March 1917, I (*a*) ______________________ hereby apply for an allotment of Rupees (*b*) ______________________ ______________________ in (*c*) War Bonds 1920. War Bonds 1922.

(a) Please write legibly.
(b) Figures and words should be written here.
(c) Strike out top or bottom line.

In payment (*d*) of the amount applied for by me

(1) I tender herewith { in cash Rs. ______ ; by cheque Rs. ______

(2) I authorize withdrawal of Rs. ______ from the amount at my credit at the Post Office Savings Bank, and enclose the Pass Book herewith.

Total Rs. ______

(d) Amounts paid in cash or by cheque and amounts, if any, paid by withdrawal from the savings bank balance should be shown separately in the spaces provided. The unnecessary clause, if any, should be scored out.

(A) (*e*) I request that any allotment made in respect of this application may be held by the Accountant-General, Posts and Telegraphs, on my behalf, and the interest thereon credited to—

(*i*) my existing Savings Bank Account No. ______ open at the ______ Post Office.

(*ii*) a Savings Bank Account to be opened for the purpose at the ______ Post Office.

(e) Please fill up either A or B and score out the other.

Clause (i) to be scored through if the applicant has no account already open.

(B) I request that any allotment made in respect of this application may be—

(*i*) Inscribed as Stock.

(*ii*) Issued in Promissory Notes of the following denominations enfaced for payment of interest at the ______ Treasury.

______ Promissory Notes of Rs. ______ each.

______ " " of Rs. ______ each.

Signature ______________________

Date ______________ 1917. Address ______________________.

Date of presentation at the Post Office.

______ Head Office Stamp. Register No. ______.

(*To be noted by the receiving Post Master.*) (*To be noted by the Head Post Master.*)

N.B.—This form must be used for application of *ONE ONLY* of the issues of War Bonds. Applications for allotments for the two issues must be made on *separate forms*.

ANNEXURE C.

Post Office 5-year Cash Certificate.

(Not transferable except with the permission of the Postmaster-General.)

No.________.

Amount due on maturity Rs. ______.

This is to certify that ________________________________

is registered at the __________ Post Office as the holder of a Post Office 5-year Cash Certificate, issued in accordance with the terms of Notification No. 380-F., dated the 1st March 1917. The Government of India undertake to pay to him, on presentation of this Certificate at the aforesaid Post Office on or after the ______________________, Rs.____, or at any earlier date the sum not exceeding Rs. ____, specified on the reverse of this Certificate as due on such date.

Post Office ______________.

Date of Issue ______________.

____

(Head Postmaster).

ANNEXURE D.

Table referred in clause 34 showing amounts due on Post Office 5-year Cash Certificates according to the dates on which payment is claimed.

If payment is claimed :—	Amount due on certificate for Rs. 10	Rs. 20	Rs. 50	Rs. 100
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Within one year from date of issue :—Amount originally paid, *viz.* ...	7 12 0	15 8 0	38 12 0	77 8 0
After 1 complete year from date of issue ...	8 1 0	16 2 0	40 5 0	80 10 0
" 15 complete months ...	8 2 6	16 5 0	40 12 6	81 9 0
" 18 " " ...	8 4 0	16 8 0	41 4 0	82 8 0
" 21 " " ...	8 5 6	16 11 0	41 11 6	83 7 0
" 2 complete years ...	8 7 0	16 14 0	42 3 0	84 6 0
" 27 complete months ..	8 8 9	17 1 6	42 11 9	85 7 6
" 30 " " ...	8 10 6	17 5 0	43 4 6	86 9 0
" 33 " " ...	8 12 3	17 8 6	43 13 3	87 10 6
" 3 complete years ...	8 14 0	17 12 0	44 6 0	88 12 0
" 39 complete months ...	9 0 0	18 0 0	45 0 0	90 0 0
" 42 " " ...	9 2 0	18 4 0	45 10 0	91 4 0
" 45 " " ...	9 4 0	18 8 0	46 4 0	92 8 0
" 4 complete years ...	9 6 0	18 12 0	46 14 0	93 12 0
" 51 complete months ...	9 8 6	19 1 0	47 10 6	95 5 0
" 54 " " ...	9 11 0	19 6 0	48 7 0	96 14 0
" 57 " " ...	9 13 6	19 11 0	49 3 6	98 7 0
" 5 complete years ...	10 0 0	20 0 0	50 0 0	100 0 0

DEPARTMENT OF COMMERCE AND INDUSTRY.

NOTIFICATION.

CUSTOMS.

Simla, the 31st March 1917.

No. 3415-*C. W.*—In exercise of the powers conferred by Section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), the Governor-General in Council is pleased to direct that the following additions and alterations shall be made in the Schedule appended to this Department Notification No. 1695-C.W., dated the 17th February 1917, as subsequently amended, *viz.*—

ADDITIONS.

ARGENTINA AND URUGUAY.

Camartino, Luis, Calle 25 de Mayo 179, Buenos Aires, Argentina.
Castagnet & Company, Montevideo, Uruguay.
Crespo, Arturo, Calle Maipu 457 and Calle Superí 1629, Buenos Aires, Argentina.
Giulfo, José, Montevideo, Uruguay.
Kapelusz, A., & Company, Calle B. Mitre 1259, Buenos Aires, Argentina.
Ortiz, Waldino, Calle Carlos Pellegrini 354, Buenos Aires, Argentina.
Rocco, F., & Company, Cerro Largo 821 and Calle Paraguay 1968, Montevideo, Uruguay.

BRAZIL.

Alsacienne (Société) de Plantations en Brésil, Tapaná and Santarém Cacual Grande.
Bandeira, Luis, Rio de Janeiro.
Beuster (P. M.), Lima & Company, Caixa 43, Porto Alegre.
Damazio, Guilhermino, Rua 24 de Maio, Santos.
Hobbing, Englebert, Marechal Floriano 62, Porto Alegre.
Hoff, Von, Tapaná and Santarém, Cacual Grande.
Mattos, Alberto, Rua dos Ourives 54, Rio de Janeiro.
Tapaná Plantations Company, Tapaná, near Para.
Vieira, Luis, Rio de Janeiro.

CHILE.

Bayro, Guillermo, Antofagasta.
Benitez, Armando, Casilla 572, Santiago.
Constancia, Compania Salitres, Iquique.
Muller, Erwin, Iquique.
Umlauff, Ehni & Company, Calle Estado 378, Santiago.

COLOMBIA.

Borné, A., Medellin and Manizales.
Garcia, J., Barranquilla.

JAPAN.

Fukushima, Otokichi, Marunouchi P. O. Box 28 and 3, Uchisaiwai-cho, Tokyo.

NETHERLANDS.

Allgemeine Radiogen, A. G., Keizersgracht 369-373, Amsterdam.
Blijdenstein, H. H., Stadhouderskade 16A and Post Box 263, Amsterdam.
Griendt, A. M. van der (Wilhelm Siemens), Bosehje 10-11, Rotterdam.
Hille, Rudolf, Heerengracht 212, Amsterdam.
Karlsberg, B., & Company, Rokin 65-69, Amsterdam.
Katzenstein, D., Singel 155, Amsterdam.
Kersken, H., Junior, Prins Henrikkade 181, Amsterdam.
Kessler, A., S'Gravendijkwal, Rotterdam.
Köhler, Joseph, Keizersgracht 231, Amsterdam.
Lassen, Carl, Zuidblaak 26, Rotterdam.
Noack's (E) Fabr. v. Fijne Vleeschw. en Conserven, Emmasingel 3, Groningen.
Siemens & Halske, Stationsweg 22, The Hague.
Siemens Schuckert Automobielen Werke, Van Hoornbeekstraat 75/81, The Hague.
Siemens Schuckert Werke, Huygenspark 38 and 39, The Hague.
Siemens, Wilhelm (Manager A. M. van der Grient), Boschje 10-11, Rotterdam,

NETHERLAND EAST INDIES.

Drukkerij Ameet Favenier, Sourabaya.
Ladiges, G. J., Belawan.
Marbau Rubber Maatschappy, Medan and Palembang, Sumatra.
Rosenlehner, H., Sourabaya.
Vrijberghe de Coningh, Van, Sourabaya.
Vroman, S., Batavia and Sourabaya.

NORWAY.

Dø,rum, O., Bratøren, Trondhjem; and Ostersund.
Eagle Oil Company of New York, Limited, Toldbodgt. 4, Christiania.
Grimmelmann, F. (of Gummivarelagaret A/S.), Torvgate 10, Christiania.
Gummivarelagaret A/S., Torvgate 10, Christiania.
Kleiberg, Berge T., Suldalsgt. 79, Stavanger.
Kock, W., Karl Johansgt. 14, Trondhjem.
Lifschutz, A., Vaskerelvssm. 18, Bergen.
Nerdrum, H. G. (Gummivarelagaret A/S.), Torvgate 10, and Nordstrand, Christiania.
Norrøna Fabriker, Porsgrund.
Olsen, Edward, Brogt. 7, Christiania.
Petersen, P. M., & Son, Porsgrund.
Porsgrund's Gjaerfabrik, Porsgrund.
Solsberg, C. A. (of Gummivarelagaret A/S.), Torvgate 10, Christiania.

PERU.

Calderon, Miguel E., Sullana.
Rivera, T., Casilla 1124, Lima.

SPAIN.

Barcena, Fernando, L. Puigcerver 14, Vigo.
Barcena y Franco, Hijos de M. (in liquidation), Calle Real 14, Vigo.
Cartana (see Homs Cartana, Zacarias).
Crom, Sociedad Anonima, Calle Buenos Aires 6, Barcelona.
Hartmann & Company, Madrid, Calle Cortes 591, Barcelona; Valencia and Seville.
Homs Cartana, Zacarias, Fuencarral 55, Madrid.
Minguez, Basilio, Carthagena.
Minguez, Julio, Carthagena.
Molina, Diego, Alicante.
Nordmann, D. C. (Sucesor Werner Grube) (see Grube, Werner).
Roseno & Company, Calle Monte Esquinza 10, Madrid.

SWEDEN.

Andrén, Axel, Stora Nygatan 7 and Packhusplatsen 2, Hertzia, Gothenburg.
Aquist, Ernst ("Oscaria" Skofabriken of Stockholm, etc.), Örebro.
Frykberg's J. E., Handels A/B., Badstugatan 12, Stockholm.
Orienten Kaffe Import, Rosteriet A/B. (Peder Melin & Company), N. Hamng. 6, Gothenburg.
"Oscaria" Skofabriken (Ernst Aquist of Örebro), Mästersamuelsg. 61, Stockholm; Gothenburg and Sundbyberg.
Ström, Carl, Vasagatan 4, Stockholm.
Wallenberg's L. O., Skofabrik (or Skomakare), Södra Forstadsg. 58, Malmö.

VENEZUELA.

Fensohn, C., & Company, Curacao and Caracas.
Sinram, O., Caracas.

REMOVALS.

ARGENTINA.

Roma & Company, Buenos Aires, Argentina.

BRAZIL.

Pradez, Pierre, Rio de Janeiro and Santos.
Vasconcellos, José de, & Company, Pernambuco.

CHILE.

Robles, Eduardo, Casilla 607, Santiago.

DENMARK.

Costa & Ribeiro, Copenhagen.

ECUADOR

Castro, Allen, Calle 16A 205, Guayaquil.

JAPAN.

Kee Sang, 150, Sakaemachi, Itchome, Kobe.

MOROCCO.

Asharual, Abdelwahab, Arzila.

NETHERLAND EAST INDIES.

Han Kiem Goan Merk Hiap Siang Boo, Macassar.
Lay Kum Sun Denties, Macassar.
Société Coloniable Indo-Belge, Batavia.
Tan Hok Sok, Macassar.

NORWAY.

Aanensen, Philip S., Christiansund.

PERSIA.

Safa & Company, Limited, Bushire.

PORTUGAL.

Silva, Francisco Eduardo Moreira da, Avenida Casal Ribeiro 17, Lisbon.

SPAIN.

Diego, Cesar de, Colegiata 13, Madrid.
Diego, de, & Falkenstein, Colegiata 13, Madrid.
Floralia, Sociedad Anonima la, Narciso Serra 5, Madrid.

VENEZUELA.

Ramirez, Ismael, San Cristobal.

VARIATIONS.

ARGENTINA AND URUGUAY.

Curt, Berger & Company,
should read
Berger, Curt, & Company.
Hardt, Engelbert, & Company, Patricios 1937, Buenos Aires, Argentina; and Montevideo, Uruguay.
Torviso, B., & Company, Calle General Mitre 643, Rosario, Argentina.

BRAZIL.

Lobo, M., Manaos.

COLOMBIA.

Cortissoz, Correa & Company (Credito Mercantil), Barranquilla.

NETHERLANDS.

" Holland," Textiel Fabriek, Enschede.
Lamm Brothers (Alois Lamm), Weteringschans 84, Amsterdam.
Steenkolen Handels-Vereeniging (Coal Trading Association), Westerkade, 2, Rotterdam; and Rijnkade 1, Utrecht.

NETHERLAND EAST INDIES.

Emmerick, J. Van. (No connection with Nederlandsche Export Maatschappy v/h Van Emmerick & Company, Sourabaya.)
Nass, B., & Company, Kota Radja, Sumatra.

PHILIPPINE ISLANDS.

Schmidt & Ziegler, Calle David 244 and P. O. Box 581, Manila.

SPAIN.

Grube, Werner,

should read

Grube, Werner (Sucesor de D. C. Nordmann) Nordmann, D. C. (Sucesor Werner Grube).

SWEDEN.

Akerman & Dahl, Postagatan 29, Gothenburg; Borås and Norrköping.
Jäger, Wilhelm, Stadsgården 8, Stockholm.

H. F. HOWARD,

Secretary to the Government of India.

BOARD OF EXAMINERS.

NOTICE.

Qualified Urdu Munshis.

THE following list of Munshis who are qualified to teach Urdu under India Army Order No. 162 of 1907 is published for the information of all those students of this language who are desirous of obtaining competent teachers :—

AMBALA.

M. Mohd. Miyan Khan ...	... Saddar Bazar, Ambala.
M. Mohd. Akbar Khan ...	... The Oriental Lodge, Ambala.
M. Anand Sarup ...	... Saddar Bazar, Ambala Cantonment (winter only).

FEROZEPORE.

M. Suraj Narain, B.A. ...	... Kabari Bazar, Ferozepore.

JHELUM.

M. Thakur Das Pahwa ...	... Officers' Munshi, Jhelum.

JULLUNDUR.

M. Karam Chand ...	... C/o Jacki Mull & Sons, Saddar Bazar, Jullundur Cantonment.

KASAULI.

M. Anand Sarup ...	... Depôt Munshi, Kasauli (summer only).

LAHORE.

M. Sham Lal, Bhargava ...	... Officers' Munshi, Saddar Bazar, Lahore Cantonment.
M. Sayyad Aulad Ali, Gilani	... Miran Shah Lane, Taksali Gate, Lahore.
M. Mohd. Khalil-ur-Rahman, Sabri	... Mohalla Sammian, Chhawni Manawala, Taksali Gate, Lahore.
M. Mool Chand Saihgal	... Regimental Munshi, 1/5th Devonshire Regiment, Saddar Bazar, Lahore Cantonment.

MURREE HILLS.

M. S. C. Bagchi ...	... Munshi, Lawrence Government European School, Ghoragali, P. O. Murree Hills.

RAWALPINDI.

M. Ghulam Muhiuddin ...	... R. A. Brigade Munshi, Rawalpindi.
M. Ghulam Rasul ...	... Saddar Bazar, Rawalpindi.
M. Kazi Abdul Haqq Khan	... C/o Kazi Najam-ud-din Khan, Officers' Munshi, Jhangi Street, Rawalpindi City.
M. Shaikh Amir Bakhsh, Gyani (Munshi Fazil).	Officers' Munshi, Ahata Sultan, Rawalpindi City.

SIALKOT.

M. Ajab Shah Anand ...	... Officers' Munshi, Saddar Bazar, Sialkot.

N. B.—* * * * * * * * * *

Whenever any Munshi changes his address, he is requested to communicate his new address to the Board of Examiners.

O. F. JENKINS,
Secretary and Member, Board of Examiners.

Registered No. L 864.

The Government Gazette

PUNJAB AND ITS DEPENDENCIES.

Published by Authority.

LAHORE, FRIDAY, APRIL 20, 1917.

PART II.

Republications from the "Gazette of India."

FROM THE "GAZETTE OF INDIA," EXTRAORDINARY, DATED APRIL 7, 1917.

GOVERNMENT OF INDIA.

FINANCE DEPARTMENT.

NOTIFICATION.

ACCOUNTS & FINANCE.
Public Debt.

No. 745-F.

Simla, the 6th April, 1917.

THE Government of India are assured that their officers of all grades will wish to support the Indian War Loan and to apply their savings for as long a period as possible to investment in the Loan. The ordinary procedure for subscribing to the various sections of the Loan is described in the Finance Department's Notification No. 380-F., dated the 1st March 1917, from which it will be seen that Post Office 5-year Cash Certificates offer full facilities for the utilisation of savings throughout the coming year up to a maximum amount of Rs. 7,500 by any one person, and that it is also possible to distribute subscriptions to War Loan 1929-1947 and War Bonds over the seven months from March 15th to October 15th, 1917. Government, however, believe that many officers will welcome an arrangement which will enable them to subscribe to the War Loan by monthly deductions from their pay, and that this will be a practical encouragement to the setting aside of money for subscription to the War Loan throughout the coming year.

2. They have accordingly obtained the Secretary of State's approval to the scheme described in Appendix A to this Notification. This scheme is applicable to all Government officers: it enables any Government officer to obtain War Loan 1929-1947, War Bonds 1920 and War Bonds 1922 by payment of the amount applied for in ten instalments to be deducted from his pay. It also enables Cash Certificates to be obtained by deduction from pay.

3. There may, however, be officers who feel that by a prolongation of the period of repayment they will be enabled to take up a larger amount of the Indian War Loan, while, also, there may be Government servants who are unable to afford so large a monthly deduction as Rs. 10. To meet such cases, the Bank of Bengal have offered to make available to Government servants serving in the marginally noted Provinces the facilities which they have announced that they will place at the disposal of approved borrowers to enable them to contribute to the Indian War Loan. The Government of India have much pleasure in placing on record their appreciation of this public spirited offer of the Bank of Bengal, and they have decided to co-operate with the Bank of Bengal by arranging, on a request from the officer concerned, to deduct from the latter's pay, and pay to the Bank of Bengal, the amount due each month for the repayment to the Bank of the advance. This scheme will be alternative, and not in addition, to the scheme described in the preceding paragraph, and an officer will not be permitted to subscribe under both schemes. The terms of the scheme of the Bank of Bengal are set out in Appendix B.

(1) Bengal,
(2) Bihar and Orissa.
(3) The Punjab and the North-West Frontier Province.
(4) The Central Provinces.
(5) Burma.

4. The Bank of Bengal's scheme is for the present open only to officers serving in the Presidency of Bengal and the Provinces mentioned above. The possibility of applying a similar scheme to Government servants serving in the Presidencies of Bombay and Madras is under examination.

J. B. BRUNYATE,

Secretary to the Government of India.

APPENDIX A.

GOVERNMENT SCHEME.

A.—War Loan 1929-1947 and War Bonds.

N.B.—The figures cited below show the *minimum* or unit subscription under this scheme.

5 per cent. War Loan 1929-1947.

MONTHLY PAYMENTS PER RS. 100 OF STOCK.

	Rs.
First month's instalment	5
Nine monthly instalments of Rs. 10	90
Total ...	95

First instalment to be deducted from the pay bill presented at the beginning of May or June 1917.

Last instalment to be deducted from the pay bill presented at the beginning of February or March 1918.

As soon as possible after the 15th February 1918 or the date on which the last instalment is paid, whichever is later, a Stock Certificate for Rs. 100 will be transferred to the subscriber carrying interest from the 15th February 1918, together with a cash payment on account of interest—

	Rs.	A.	P.
When the 1st instalment is paid in May	1	14	2
" " " " " June	1	8	2

The Conversion Warrant in respect of the amount of the Loan taken up will be issued to the subscriber as soon as possible after the 1st November 1917.

5½ per cent. War Bonds 1920; 5½ per cent. War Bonds 1922.

MONTHLY PAYMENTS PER RS. 100 OF STOCK.

10 monthly instalments of Rs. 10 ... ... Total Rs. 100.

First instalment to be deducted from the pay bill presented at the beginning of May or June 1917.

Last instalment to be deducted from the pay bill presented at the beginning of February or March 1918.

As soon as possible after the 15th February 1918 or the date on which the last instalment is paid, whichever is later, a Stock Certificate for Rs. 100 will be transferred to the subscriber carrying interest from the 15th February 1918 together with a cash payment on account of interest—

	Rs.	A.	P.
When the 1st instalment is paid in May	2	4	8
" " " " " June	1	13	8

General Provisions.

(1) ***Any number of subscriptions,*** whether to War Loan 1929-47 or to War Bonds, for Stock Certificates of Rs. 100 each, may be made by a subscriber on the above terms. Subscriptions cannot be made for fractions of Rs. 100.

(2) An officer wishing to subscribe by this method should fill up the attached Form A and cause it to be attached to the pay bill from which he wishes the first deduction of pay to be made. He must, as provided for in the form, state clearly the full amount for which he is subscribing.

(3) Instalments will continue to be deducted from the leave allowances of a subscriber who proceeds on leave, unless he is specially permitted to withdraw from the scheme under the following rule.

(4) (*a*) On furnishing special reasons which appear to the Head of his Office to be adequate, and on giving one month's notice, a subscriber may withdraw from this scheme before completing his instalments, and in that event he will receive back the amount he has already paid, but without interest.

(*b*) A subscriber ceasing to be employed in Government service before the payments are completed may be repaid without interest the amount which he has paid in; provided that if he retires on pension he may continue his payments by deductions from his pension

(*c*) If a subscriber dies before his subscriptions have been completed, his estate will receive the amount thereof with interest thereon, at the rate of 5¼ per cent. if his subscriptions were intended for War Loan 1929-1947, and at the rate of 5½ per cent. if his subscriptions were intended for War Bonds.

(*d*) Subscribers who for any reason withdraw from the scheme before completing their instalments will be required to refund to Government the value of any Conversion Rights exercised by them in respect of War Loan 1929-1947.

(5) Only Inscribed Stock Certificates will be issued to subscribers under the scheme. But on receiving their Certificates subscribers can by applying to the Public Debt Office of issue exchange them for Promissory Notes or Bearer Bonds.

(6) Detailed instructions regarding the procedure to be followed by Heads of Offices and Audit Offices in giving effect to this scheme will be issued shortly.

B.—Post Office 5-year Cash Certificates.

Heads of Offices are also authorised to arrange for deductions from the pay of their establishments for the purchase of 5-year Cash Certificates.

The applicant should fill up Form B attached. The monthly deductions may be carried on during the year 1917-18 or any portion of it, and may be continued during leave. The Head of the Office will cause certificates to be purchased and handed over to the subscriber from time to time whenever ₹ 7-12, or a multiple thereof, has been accumulated. Any broken amount below ₹ 7-12 will be returned to the subscriber at the end of the subscription period or on his withdrawal from the scheme, or on his ceasing to be employed in Government service, or to his estate in the event of his death.

Separate instructions will be issued prescribing a simple form for the record of transactions under this head of the scheme.

FORM A.

I wish to subscribe to the Indian War Loan, to the extent stated below, under the terms of the Government of India Notification No. 745-F., dated the 6th April 1917, and authorise you to make the necessary deductions from my pay bill presented in each of the 10 months __________1917 to __________1918 inclusive, and to pay the amounts so deducted to the Indian War Loan account.

(*a*) I wish the purchase to be made through the Post Office, (*b*) and the stock to be deposited with the Accountant-General, Posts and Telegraphs.

(a) Strike out this sentence if purchase through the Post Office is not desired.

(b) Strike out these words if it is not desired to leave the securities with the Post Office.

Amounts of subscriptions and monthly deductions proposed.

(1) Stock Certificates of R100 each in War Loan 1929-1947, at a cost of R in the first month, and R in each of the 9 succeeding months.

(2) Stock Certificates of R100 each in War Bonds 1920 at a cost of R in the first month, and R in each of the 9 succeeding months.

(3) Stock Certificates of R100 each in War Bonds 1922 at a cost of R in the first month, and R in each of the 9 succeeding months.

Total monthly deductions R in the first month, and R in each of the 9 succeeding months.

Dated 1917. *(Signature.)*

Note.—The maximum amount of War Loan, 1929-1947, and War Bonds which can be purchased for any one holder through the Post Office is R 7,500 of each. Interest on War Loan, 1929-1947, purchased through the Post Office is specially exempt from income-tax for so long as the stock is deposited with the Accountant-General, Posts and Telegraphs.

FORM B.

I desire the amounts stated below to be deducted from my pay drawn in the months mentioned, and to be utilised in the purchase for me from the ____________ Post Office of Post Office 5-year Cash Certificates, in accordance with the terms of the Government of India Notification No. 745-F., dated the 6th April 1917.

Monthly deductions proposed.

1917.									1918.				
April.	May.	June.	July.	August.	September.	October.	November.	December.	January.	February.	March.	Total.	Face value of Certificates to be purchased at R7-12 per R10 Certificate.
R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R

APPENDIX B.

BANK OF BENGAL SCHEME.

(1) On payment by the borrower of a deposit of 5 per cent. of the amount applied for [*i.e.*, on the first monthly deduction from pay under clause (7) below being effected], the Bank of Bengal will make an advance of the balance of the intended subscription.

(2) The Bank will purchase, and, pending the complete repayment of the advance, retain the scrip.

(3) The amount advanced will be repaid within two years by monthly instalments as in clause (7) below.

(4) On the amount advanced the Bank of Bengal will charge the borrower interest at the rate of 5 per cent. calculated on the amount outstanding on the first of each month and payable half-yearly. On the other hand, the borrower will be credited by the Bank with the full interest realised on the security.

(5) Failure to repay an instalment will involve the charging of interest on the outstanding balance of the advance at the bank rate for the time being.

(6) On complete repayment of the advance the Bank of Bengal will transfer to the borrower the scrip and simultaneously present an account of the interest adjustment.

(7) The instalments due to the Bank will be deducted from pay monthly in the following manner:

In the case of War Loan 1929-1947:

In each of the first 4 months 5 per cent. of the amount applied for
" " " next 15 months 4 per cent. " " " "
" " " next 5 months 3 per cent. " " " "
i.e., in all Rs. 95 for every Rs. 100 of stock applied for.

In the case of War Bonds 1920 and 1922:

In each of the first 4 months 5 per cent. of the amount applied for.
" " " next 20 months 4 per cent. " " "
i.e., in all Rs. 100 for every Rs. 100 of stock applied for.

(8) In order to assist Government servants in the Provinces* to which this scheme applies to take advantage of the Bank's offer, Government will undertake the collection of the instalments payable to the Bank of Bengal by making monthly deductions as above from the pay of the officer concerned and transferring these to the Bank of Bengal. In all other respects the arrangement will be one between the officer concerned and the Bank of Bengal, and an officer who has once elected the Bank's scheme will not be permitted to withdraw from it without the permission of the Bank.

*(1) Bengal.
(2) Bihar and Orissa.
(3) The Punjab and the North-West Frontier Province.
(4) The Central Province.
(5) Burma.

(9) Applications from officers desiring to subscribe under this scheme should be made in Form A attached, which must be completed and signed in duplicate, and forwarded to the Audit Officer of the Province in which the subscriber is serving not later than May 10th, 1917. The first deductions from pay will be made from the pay for the month of May 1917.

Form A.

To

THE ACCOUNTANT-GENERAL,

I wish to subscribe to the Indian War Loan to the extent stated below in accordance with the terms of the Bank of Bengal Scheme as set out in paragraphs 3 and 4 of the Government of India Notification No. 745-F., dated 6th April 1917, and authorise you to make the necessary deductions from my Pay Bills presented in each of the 24 months June 1917 to May 1919 inclusive, and to pay the amount so deducted to the Bank of Bengal.

(*Signature.*)

Date——————

(*Designation.*)

(*Name of office.*)

Amounts of subscriptions and monthly deductions proposed.

(1) Stock Certificates of Rs. 100 each in War Loan 1929-1947, at a cost for each certificate of Rs. 5 in each of the first four months, and Rs. 4 in each of the 15 succeeding months, and Rs. 3 in each of the succeeding 5 months.

(2) Stock Certificates of Rs. 100 each in War Bonds 1920 at a cost for each certificate of Rs. 5 in each of the first four months, and Rs. 4 in each of the 20 succeeding months.

(3) Stock Certificates of Rs. 100 each in War Bonds 1922 at a cost for each certificate of Rs. 5 in each of the first four months, and Rs. 4 in each of the 20 succeeding months.

FROM THE "GAZETTE OF INDIA", DATED APRIL 7, 1917.

HOME DEPARTMENT.

NOTIFICATIONS.

JUDICIAL.

Simla, the 4th April, 1917.

No. 62.—In exercise of the powers conferred by section 5, clause (*b*), of the Whipping Act, 1909 (IV of 1909), and in supersession of the revised Home Department notification No. 885-C., dated the 22nd February 1917, on the subject, the Governor General in Council is pleased to specify the offences under the laws mentioned in the schedule hereto annexed, being offences punishable under the said laws with imprisonment, as offences for the abetment or commission of, or attempt to commit, which juvenile offenders may be punished with whipping in accordance with the provisions of the said section.

SCHEDULE.

GENERAL ACTS.

1. The Police Act, 1861 (V of 1861), section 34.
2. The Public Gambling Act, 1867 (III of 1867), sections 4, 13 and 15.
3. The Cattle Trespass Act, 1871 (I of 1871), section 24.
4. The Northern India Canal and Drainage Act, 1873 (VIII of 1873), section 70, clauses (1) and (2).
5. Opium Act, 1878 (I of 1878), section 9.
6. The Indian Forest Act, 1878 (VII of 1878), sections 25, 32 and 62, and rules made under section 41, for the infringement of which imprisonment is prescribed as a penalty.
7. The Indian Arms Act, 1878 (XI of 1878), sections 19, 20, 22 and 23.
8. The Indian Salt Act, 1882 (XII of 1882), sections 9 and 10.
9. The Indian Telegraph Act, 1885 (XIII of 1885), sections 24 and 25.
10. The Indian Railways Act, 1890 (IX of 1890), sections 126, 127, 128 and 129.
11. The Prevention of Cruelty to Animals Act, 1890 (XI of 1890), sections 3, 4 and 5.
12. The Prisons Act, 1894 (IX of 1894), section 42.
13. The Excise Act, 1896 (XII of 1896), sections 45, 46, 48, 49 and 51.
14. The Indian Fisheries Act, 1897 (IV of 1897), sections 4 and 5.
15. The Reformatory Schools Act, 1897 (VIII of 1897), sections 27 and 28.
16. The Indian Post Office Act, 1898 (VI of 1898), sections 61, 62 and 68.
17. The Ancient Monuments Preservation Act, 1904 (VII of 1904), section 16
18. The Indian Electricity Act, 1910 (IX of 1910), section 40.
19. The Criminal Tribes Act, 1911 (III of 1911), section 22 (*i*).
20. The Cantonment Code, 1912, section 67 (*i*).

LOCAL ACTS.

* * * * * *

Punjab.

1. The Punjab Land Preservation (Chos) Act, 1900 (II of 1900), section 19.
2. The Punjab Excise Act, 1914 (Punjab Act I of 1914), section 61, sub-section (1), clause (*a*) and (*c*), and sub-section (2), clause (*a*), (*b*) and (*c*).

* * * * * *

MEDICAL.

The 5th April, 1917.

No. 27.—The services of Assistant Surgeon Muniruddin, Bhakkar Dispensary, Mianwali District, are placed at the disposal of the Chief Commissioner of Delhi, with effect from the afternoon of the 10th January 1917.

J. H. DUBOULAY,
Secretary to the Government of India.

FOREIGN AND POLITICAL DEPARTMENT.

NOTIFICATIONS.

Simla, the 3rd April, 1917.

No. 255-*Est.-B.*—The following amendment in the Rules for the examination in the Pashtu and Baluchi languages of officers serving in Baluchistan, published in the Notification by the Government of India in the Foreign and Political Department, No. 472-Est.-B., dated the 22nd March 1916, is published for general information :—

Add the following as a new rule after rule 12—

"No. 13. No officer who is eligible for an allowance under these rules will be permitted to draw it until he has refunded the lump sum reward, if any, that he has already received for the same, or an equivalent, examination. This refund may be made by foregoing the monthly allowance for the requisite number of months."

No. 253-*Est.-B.*—The following amendment in the rules for the examination in the Pashtu language of officers serving in the North-West Frontier Province and Chilas, published in the Notification by the Government of India in the Foreign Department, No. 1476-G., dated the 25th June 1909, is published for general information :—

Add the following as a new rule after rule 9—

"No. 10. No officer who is eligible for an allowance under these rules will be permitted to draw it until he has refunded the lump sum reward, if any, that he has already received for the same, or an equivalent, examination. This refund may be made by foregoing the monthly allowance for the requisite number of months."

A. H. GRANT,

Secretary to the Government of India.

FINANCE DEPARTMENT.

NOTIFICATION.

SEPARATE REVENUE.

STAMPS.

Simla, the 4th April, 1917.

No. 739-*F.*—In exercise of the powers conferred by the Indian Stamp Act, 1899 (II of 1899), the Governor General in Council is pleased to direct that the word "Tavoy" shall be inserted after the word "Akyab" in item 5 of the list contained in Appendix I or the Indian Stamp Rules, 1914, published with the Notification of the Government of India in the Finance Department, No. 1140-F., dated the 14th August 1914, as subsequently amended.

J. B. BRUNYATE,

Secretary to the Government of India.

DEPARTMENT OF COMMERCE AND INDUSTRY.

NOTIFICATIONS.

COMMERCE AND TRADE.

Simla, the 7th April, 1917.

No. 3793-*Spl.*—In exercise of the powers conferred by the Foreigners' Ordinance, 1914 (III of 1914), as subsequently amended and read with the Emergency Legislation Continuance Act, 1915 (I of 1915), the Governor-General in Council is pleased to direct that the following amendment shall be made in the Hostile Foreigners (Trading) Order, issued by the notification of the Government of India in the Department of Commerce and Industry, No. 807-W., dated the 14th November 1914, namely,—

After sub-clause (2) of clause 4 of the said Order, the following proviso shall be added, namely :—

Provided that nothing in this clause shall apply to a hostile firm which has been purged of its hostile element and to which a certificate to that effect has been issued by the Governor-General in Council.

No. 3794-*Spl.*—In exercise of the powers conferred by clause (*a*) of sub-section (1) of section 4 of the Enemy Trading Act, 1916 (X of 1916), the Governor-General in Council is pleased to cancel the notification in the Department of Commerce and Industry, No. 10257-W-II, dated the 21st of October 1916, so far as it relates to "The Linde Refrigeration Company, Limited."

CUSTOMS.

The 7th April, 1917.

No. 3623-*C.W.*—In exercise of the powers conferred by section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), the Governor-General in Council is pleased to direct that the following addition shall be made in this Department notification No. 9954-W.-II, dated the 14th October 1916, as subsequently amended :—

After the word "Guatemala" *add* the word "Hayti."

No. 3758-*C.W.*—The following Royal Proclamation, which was referred to in this Department notification No. 864-C.W.D., dated the 26th February 1917, is published for general information :—

BY THE KING.

A PROCLAMATION.

RELATING TO THE IMPORTATION OF CERTAIN ARTICLES INTO THE UNITED KINGDOM.

GEORGE R. I.—

WHEREAS by Section forty-three of the Customs Consolidation Act, 1876, it is provided that the importation of arms, ammunition, gunpowder, or any other goods may be prohibited by Proclamation :

AND WHEREAS by various Proclamations entitled Prohibition of Import Proclamations the importation of certain goods has been prohibited accordingly :

AND WHEREAS it is expedient that the importation into the United Kingdom of certain other goods should be prohibited, and the existing prohibition imposed on the importation of certain goods removed :

NOW, THEREFORE, We, by and with the advice of Our Privy Council, in pursuance of the said Act and of all other powers enabling Us in that behalf, do hereby proclaim, direct and ordain as follows :—

(1) As from and after the date hereof, subject as hereinafter provided, the importation into the United Kingdom of the following goods is hereby prohibited, *viz.* :—

Aerated, mineral and table waters.
Agricultural machinery.
Antimony ware.
Apparel, not waterpoofed (except boots and shoes).
Art, works of.
Baskets and basketware of bamboo.
Books, printed, and other printed matter including printed posters and daily, weekly and other periodical publications imported otherwise than in single copies through the post.
Boots and shoes of leather, and materials used for the manufacture thereof, not already prohibited.
Brandy.
Clocks and parts thereof.
Cloisonné wares.
Cocoa, preparations of.
Cocoa, raw.
Coffee.
Cotton hosiery, cotton lace and articles thereof.
Curios.
Diatomite and infusorial earth.
Embroidery and needlework.
Fancy goods, known as Paris goods.
Feathers, ornamental, and down.

Fire extinguishers.
Flowers, artificial.
Flowers, fresh.
Fruit, raw, of all descriptions (except lemons and bitter oranges), and almonds and nuts used as fruit.
Glass manufactures not already prohibited.
Gloves.
Hats and bonnets.
Hides, wet and dry.
Incandescent gas mantles.
Jute, raw.
Leather, dressed and undressed.
Linen, yarns and manufactures of.
Lobsters, canned.
Mats and matting.
Mops.
Painters' colours and pigments.
Perfumery.
Photographic apparatus.
Pictures, prints, engravings, photographs and maps.
Plated and gilt wares.
Quails, live.
Quebracho, hemlock, oak and mangrove extracts.
Rum.
Salmon, canned.
Silk, manufactures of, not including silk yarns.
Skins and furs, manufactures of.
Soya beans.
Stereoscopes.
Straw envelopes for bottles.
Straw plaiting.
Sugar, articles and preparations containing, used for food (except condensed milk).
Tea.
Tomatoes.
Typewriters.
Wine.
Wood and timber of all kinds, hewn, sawn or split, planed or dressed.

Provided always, and it is hereby declared, that this prohibition shall not apply to any such goods which are imported under license given by or on behalf of the Board of Trade, and subject to the provisions and conditions of such license.

(2) As from and after the date hereof the prohibition imposed by the Prohibition of Import (Paper, Tobacco, Furniture Woods and Stones) Proclamation, 1916, on the importation of the following goods shall be removed, and the said Proclamation amended accordingly, *viz.* :—

All periodical publications exceeding 16 pages in length, imported otherwise than in single copies through the post.

This Proclamation may be cited as the Prohibition of Import (No. 14) Proclamation, 1917.

Given at Our Court at Buckingham Palace, this Twenty-third day of February, in the year of Our Lord One thousand nine hundred and seventeen, and in the seventh year of Our Reign.

GOD SAVE THE KING.

No. 3777-C.W.—The following Order in Council is published for general information :—

AT THE COUNCIL CHAMBER, WHITEHALL.

The 23rd day of February, 1917.

By the Lords of His Majesty's Most Honourable Privy Council.

WHEREAS by virtue and in exercise of the powers conferred on Him by section one of the Exportation of Arms Act, 1900, as extended by section one of the Customs (Exportation Restriction) Act, 1914, and section one of the Customs (Exportation Restriction) Act, 1915, His Majesty was pleased to issue a Proclamation, dated the 25th day of June, 1915, declaring that the exportation of the articles mentioned in the second column of the Schedule

to that Proclamation is prohibited to the country named in the first column of the said Schedule unless those articles are consigned to the persons referred to in the third column of the said Schedule:

AND WHEREAS by section two of the Customs (Exportation Restriction) Act, 1914, any Proclamation made under section one of the Exportation of Arms Act, 1900, may be varied or added to whilst a state of war exists by an Order made by the Lords of the Council on the recommendation of the Board of Trade:

AND WHEREAS by an Order of Council, dated the 7th day of October, 1915, the said Proclamation of the 25th day of June, 1915, was amended by the substitution of a new Schedule for the Schedule to that Proclamation:

AND WHEREAS there was this day read at the Board a recommendation from the Board of Trade to the following effect:—

That the Proclamation, dated the 25th day of June, 1915, as amended, should be further amended by the substitution for the Schedule to that Proclamation, as amended, of the following Schedule:—

SCHEDULE.

Country.	Articles.	Authorized Persons.
The Netherlands ...	All articles except:— 1. Printed matter of all descriptions. 2. Empty receptacles returned to the Netherlands. 3. Worn clothing and other personal effects. 4. Live animals other than animals ordinarily used for human food. 5. Sanitary earthenware, without fittings of any kind. 6. Pottery and common earthenware for table and household purposes. 7. Books. 8. Dolls and toys (except electric torches). 9. Wooden clock cases. 10. Slates and slate pencils. 11. Postage stamp albums and picture postcard albums. 12. Tiles.	The Government of the Netherlands or any Department thereof (provided that the permission of the Secretary of State for Foreign Affairs is previously obtained); any British Diplomatic or Consular Officer in the Netherlands or any Diplomatic or Consular Officer in the Netherlands of an allied or neutral country (provided that in the case of consignments to Diplomatic or Consular Officers of neutral countries the permission of the Secretary of State for Foreign Affairs is previously obtained); the Netherlands Oversea Trust or (in the case of any prohibited or restricted goods which are authorized by licence to be exported) the person named in the licence as consignee.

NOW, THEREFORE, Their Lordships, having taken the said recommendation into consideration, are pleased to order, and it is hereby ordered, that the same be approved.

Whereof the Commissioners of His Majesty's Customs and Excise, the Director of the War Trade Department, and all other persons whom it may concern are to take notice and govern themselves accordingly.

Almeric Fitzroy.

No. 3781-*C.W.*—In exercise of the powers conferred by Section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), the Governor-General in Council is pleased to direct that "Capper, J. C. (The Ceylon and Australia Produce Stores), Bangkok," shall be added to the Schedule appended to this Department's notification No. 2981-C.W., dated the 24th March 1917.

No. 3785-*C.W.*—The following Order in Council is published for general information:—

AT THE COUNCIL CHAMBER, WHITEHALL.

The 23rd day of February 1917.

By the Lords of His Majesty's Most Honourable Privy Council.

WHEREAS it is provided by section 2 of the Customs (Exportation) Prohibition Act 1914, that any Proclamation or Order in Council made under section 8 of the Customs and Inland Revenue Act, 1879, as amended by the Act now in recital, may, whilst a state of war exists, be varied or added to by an Order made by the Lords of the Council on the recommendation of the Board of Trade:

AND WHEREAS it is provided by section 2 of the Customs (Exportation Restriction) Act' 1914, that any Proclamation made under section 1 of the Exportation of Arms Act, 1900, may, whether the Proclamation was made before or after the passing of the Act now in recital, be varied or added to, whilst a state of war exists, by an Order made by the Lords of the Council on the recommendation of the Board of Trade:

AND WHEREAS by a Proclamation, dated the 10th day of May, 1916, and made under section 8 of the Customs and Inland Revenue Act, 1879, and section 1 of the Exportation of Arms Act, 1900, and section 1 of the Customs (Exportation Prohibition) Act, 1914, the exportation from the United Kingdom of certain articles to certain or all destinations was prohibited:

AND WHEREAS by subsequent Orders of Council the said Proclamation was amended and added to in certain particulars:

AND WHEREAS there was this day read at the Board a recommendation from the Board of Trade to the following effect:—

That the Proclamation, dated the 10th day of May, 1916, as amended and added to by subsequent Orders of Council, should be further amended by making the following amendments in, and additions to, the Schedule to the same:—

(1) That the following headings should be deleted:—

(A) Copper wire and cables containing copper;
(C) Cordite presses;
(C) Dies for cartridge cases;
(C) Gauges for cartridges or shells;
(B) Gauze manufactured of copper or its alloys;
(B) Horse shoes;
(C) Implements and apparatus designed exclusively for the manufacture of munitions of war, for the manufacture or repair of arms or of war material for use on land or sea, the following:—
Cordite presses;
Dies for cartridge cases;
Gauges for cartridges or shells;
Incorporators;
Lapping machines;
Rifling machines;
Wire-winding machines;
(C) Incorporators;
(C) Lapping machines;
Metals and ores, the following:—
(C) Copper ore;
(B) Copper, unwrought and part wrought, all kinds, including alloys of copper (such as brass, gun metal, naval brass and delta metal, phosphor copper, phosphor bronze, and solder containing copper), copper and brass circles, slabs, bars, ingots, scrap, rods and plates and also wrought copper of the following descriptions:—Copper and brass pipes, sheets, condenser plates, brass wire, bronze wire, perforated brass sheets, perforated brass linings, and copper foil;
(C) Copper manufactures, the following:—
All articles wholly or partly manufactured of copper or its alloys not otherwise specifically prohibited;
(B) Yellow metal;

(C) Rifling machines;

(B) Telegraphs, instruments and material for, the following :—

Wheatstone automatic apparatus : –

Automatic transmitters;

Wheatstone transmitters;

Parts of Creed apparatus :—

Creed engines;

Creed relays with pneumatic valves;

Auxiliaries to Creed apparatus :—

High tension keys operated by pneumatic pressure;

High tension kays operated magnetically;

Dictaphones and dictaphone cylinders;

Einthoven galvanometers;

Paper tape photographically sensitised;

(C) Telegraphs (except wireless), instruments and material for, not otherwise prohibited;

(B) Telegraphs, wireless, instruments and materials for;

(B) Telephone sets and their component parts;

(C) Telephones, material for (except telephone sets and their component parts);

(B) Tubes, brass, brazed;

(A) Tubes, brass, solid drawn;

(A) Tubes, copper, solid drawn;

(C) Wirewinding machines;

(2) That the following headings should be added :—

(B) Horse, mule, and pony shoes;

(A) Implements and apparatus designed exclusively for the manufacture of munitions of war, for the manufacture or repair of arms or of war material for use on land or sea, the following :—

Cordite presses;

Dies for cartidge cases;

Gauges for cartridges or shells;

Incorporators;

Lapping machines;

Rifling machines;

Wire-winding machines;

Metals and ores, the following :—

(A) Copper ore; regulus, matte, concentrate and precipitate;

(A) Copper, whether refined or unrefined, unwrought, wrought or partly wrought of all kinds and descriptions, including brass, bronze, yellow metal, and all other alloys of copper;

(A) Copper manufactures, the following :—

All articles wholly or partly manufactured of copper or its alloys except—

(1) Articles partly manufactured of copper or its alloys exported before the Ninth day of March 1917, to all destinations not in foreign countries in Europe or on the Mediterranean or Black Seas, other than France and French Possessions, Russia, Italy and Italian Possessions, Spain and Portugal, and to all ports not in any such foreign countries, except Russian Baltic ports; and

(2) Articles partly manufactured of copper or its alloys in which the total weight of copper and copper alloy does not exceed five per cent. of the total weight of the article, and does not exceed 56 lbs.

(A) Mustard seed;

(A) Telegraphs (including wireless) and telephones, and instruments and material for.

NOW, THEREFORE, Their Lordships, having taken the said recommendation into consideration, are pleased to order, and it is hereby ordered, that the same be approved.

Whereof the Commissioners of His Majesty's Customs and Excise, the Director of the War Trade Department, and all other persons whom it may concern, are to take notice and govern themselves accordingly.

Almeric Fitzroy.

H. F. HOWARD,

Secretary to the Government of India.

DEPARTMENT OF EDUCATION.

NOTIFICATION.

SANITARY.

PLAGUE.

Simla, the 4th April, 1917.

No. 131.—Whereas the Governor-General in Council is satisfied that there is a danger of an outbreak of dangerous epidemic disease at Ajmer in the Ajmer District of Ajmer Merwara, if pilgrims or other persons from the Bombay Presidency (excluding all places in Sind except the town of Karachi and the Punjab are permitted to assemble at that place on the occasion of the ensuing Urs Khwaja Sahib Fair :

In exercise of the power conferred by section 2, sub-section (1), of the Epidemic Diseases Act, 1897 (III of 1897), the Governor-General in Council is pleased to direct that no tickets to travel by railway to the stations of Sendra, Beawar, Kharwa, Mangaliawas, Saradhna Tabiji, Ajmer, Madar, Ladpura, Akhri, Hatundi, Nasirabad, and Bandanwara on the Rajputana-Malwa Railway shall be sold from the 10th April to the 28th April 1917 (both days inclusive) within the Bombay Presidency (excluding all places in Sind except the town of Karachi) and the Punjab to any pilgrim or other person intending or believed to be intending to proceed on pilgrimage to the Urs Khwaja Sahib Fair at Ajmer.

E. D. MACLAGAN,

Secretary to the Government of India.

ARMY DEPARTMENT.

Simla, the 6th April, 1917

LONDON GAZETTE.

No. 494.—The following extracts are published for general information :—

Second Supplement dated the 8th February 1917 *to the London Gazette of the 6th February* 1917, *pages* 1351, 1352, 1353, 1357, 1358 *and* 1359.

War Office,
8th February, 1917.

The following Despatch has been received by the Secretary of State for War from Lieutenant-General the Hon'ble J. C. Smuts, Commander-in-Chief, East African Force :—

General Headquarters,
East African Force,
22nd November 1916.

SIR,

In accordance with the last paragraph of my Despatch dated 27th October 1916, I have the honour to bring to notice the names of those whom I recommend for meritorious service in the field.

I have the honour to be,

Sir,

Your obedient Servant,

J. C. SMUTS,

Lieut.-General,

Commander-in-Chief, East African Force.

* * * * * *

IMPERIAL SERVICE TROOPS

Faridkot Imperial Sappers and Miners.

Sneyd, Lt. R. T. S., I.A R.O.
Raghbir Singh, Subadar.
Mangal Singh, No. 427 Havildar.
Kunda Singh, No. 712 Sapper.
Bhagwan Singh, Subadar.

Jind Imperial Service Infantry.

Denton, Capt. (temp. Maj.) G. C., Pioneers, Ind. Army (killed).
Gurdon, Lt. P. N., 14th Sikhs.
Isher Singh, No. 1992 Naik.
Ghulam Haider, No. 1927 Havildar.

* * * * * *

A. H. BINGLEY, *Major-General,*
Secretary to the Government of India.

BOARD OF EXAMINERS.

NOTICE.

Qualified Urdu Munshis.

THE following list of Munshis who are qualified to teach Urdu under India Army Order No. 162 of 1907 is published for the information of all those students of this language who are desirous of obtaining competent teachers :—

AMBALA.

M. Mohd. Miyan Khan ... ... Saddar Bazar, Ambala.
M. Mohd. Akbar Khan ... ... The Oriental Lodge, Ambala
M. Anand Sarup ... ... Saddar Bazar Ambala Cantonment (winter only).

FEROZEPORE.

M. Suraj Narain, B.A. ... ... Kabari Bazar, Ferozepore.

JHELUM

M. Thakur Das Pahwa .... Officers' Munshi, Jhelum.

JULLUNDUR.

M. Karam Chand ... ... C/o Jacki Mull & Sons, Saddar Bazar, Jullundur Cantonment.

KASAULI.

M. Anand Sarup ... ... Depôt Munshi, Kasauli (summer only)

LAHORE.

M. Sham Lal, Bhargava ... ... Officers' Munshi, Saddar Bazar, Lahore Cantonment.
M. Sayyad Aulad Ali, Gilani ... Miran Shah Lane, Taksali Gate, Lahore.
M. Mohd. Khalil-ur-Rahman, Sabri ... Mohalla Sammian, Chhawni Manawala, Taksali Gate, Lahore.
M. Mool Chand Saihgal ... Regimental Munshi, 1/5th Devonshire Regiment, Saddar Bazar, Lahore Cantonment.

MURREE HILLS.

M. S. C. Bagchi ... ... Munshi, Lawrence Government European School, Ghoragali, P. O. Murree Hills.

RAWALPINDI.

M. Ghulam Mubinuddin ... ... R. A. Brigade Munshi, Rawalpindi.
M. Ghulam Rasul ... ... Saddar Bazar, Rawalpindi.
M. Kazi Abdul Haqq Khan ... C/o Kazi Najam-ud-din Khan, Officers' Munshi, Jhangi Street, Rawalpindi City.
M. Shaikh Amir Bakhsh, Gyani (Munshi Fazil). Officers' Munshi, Ahata Sultan, Rawalpindi City.

SIALKOT.

M. Ajab Shah Anand ... ... Officers' Munshi, Saddar Bazar, Sialkot.

* * * * * * * * *

N. B.—Whenever any Munshi changes his address, he is requested to communicate his new address to the Board of Examiners.

O. F. JENKINS,
Secretary and Member, Board of Examiners.

104—PGG—710—20-4-17—SGPP Lahore.

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The Government Gazette

PUNJAB AND ITS DEPENDENCIES.

Published by Authority.

LAHORE, FRIDAY, APRIL 27, 1917.

PART II.

Republications from the "Gazette of India."

FROM THE "GAZETTE OF INDIA," DATED APRIL 14, 1917.

HOME DEPARTMENT.

NOTIFICATIONS.

POLICE.

Simla, the 5th April, 1917.

No. 112.—In exercise of the power conferred by section 17 of the Indian Arms Act, 1878 (XI of 1878), the Governor General in Council is pleased to direct that the following amendment shall be made in Form No. II of Schedule VII, appended to the Indian Arms Rules, 1909, namely :—

For clause (*b*) of condition 3 of the conditions attached thereto, *substitute* " (*b*) forthwith despatched to their place of destination."

POLITICAL.

The 10*th April*, 1917.

No. 927.—In pursuance of section 2 of the Defence of India (Criminal Law Amendment) Act, 1915 (IV of 1915), the Governor General in Council is pleased to direct that the following amendment shall be made in the Defence of India (Consolidation) Rules, 1915, namely :—

After sub-rule (3) of rule 12-A of the said rules the following sub-rule shall be added, namely :—

" (4) The Local Government may direct that any person arrested under this rule shall be transferred to any other province, and the Local Government of such province shall, on such transfer, deal with the case as if such person had been arrested under its own orders :

Provided that nothing in this sub-rule shall be deemed to extend the period of detention prescribed by the second proviso to sub-rule (3)."

J. H. DuBOULAY,

Secretary to the Government of India.

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FINANCE DEPARTMENT.

NOTIFICATIONS.

SEPARATE REVENUE.

ASSESSED TAXES.

Simla, the 6th April, 1917.

No. 760-*F.*—In exercise of the powers conferred by section 9 of the Super-tax Act, 1917 (VIII of 1917), the Governor General in Council is pleased to delegate to Local Governments the power to make rules under the said Act.

No. 761-*F.*—In exercise of the powers conferred by section 9 of the Super-tax Act, 1917 (VIII of 1917), the Governor General in Council is pleased to make the following rule :—

Rule.

All public servants are forbidden to make public or disclose, except for the purpose of the working of the Super-tax Act, 1917, any information contained in documents delivered or produced with respect to assessment under the Act, and any public servant committing a breach of this rule shall be deemed to have committed an offence under section 166 of the Indian Penal Code.

J. B. BRUNYATE,

Secretary to the Government of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATION.

ESTABLISHMENTS.

Simla, the 11th April, 1917.

No. 8.—The Governor General in Council is pleased to order the following promotions in the rank of Chief Engineer, with effect from the 17th March 1917, in consequence of the appointment of Mr. T. R. J. Ward, C.I.E., M.V.O., as Inspector-General of Irrigation :—

Name.	From	To
* * * *	* * * *	* * * *
Mr. W. F. Holms	Superintending Engineer, 1st class, and Chief Engineer, 2nd class, temporary.	Chief Engineer, 2nd class, permanent.
Mr. F. W. Woods	Superintending Engineer, 1st class, and officiating Chief Engineer, 2nd class.	Chief Engineer, 2nd class, temporary.

F. C. ROSE,

Secretary to the Government of India.

DEPARTMENT OF COMMERCE AND INDUSTRY.

NOTIFICATION.

CUSTOMS.

Simla, the 14th April, 1917.

No. 4006-*C.W.*—In exercise of the powers conferred by section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), the Governor General in Council is pleased to direct that the following addition and alteration shall be made in this Department notification No. 66-C.W.D., dated the 13th January 1917, as subsequently amended, *viz.*—

Addition.

Peking Technical College.

Alteration.

"Jourdan, Yuannan" *should read* "Jourdan, Ami-Tcheon, Yunnan."

H. F. HOWARD,

Secretary to the Government of India.

DEPARTMENT OF EDUCATION.

NOTIFICATIONS.

ECCLESIASTICAL.

Simla, the 12th April, 1917.

No. 137.—The Reverend H. W. Spurling is appointed to be a temporary Chaplain on the Indian Ecclesiastical Establishment. His services are placed at the disposal of the Government of the Punjab.

SANITARY.

PLAGUE.

The 13th April, 1917.

No. 148.—Whereas the Governor General in Council is satisfied that Ajmer in the Ajmer District of Ajmer-Merwara is visited by an outbreak of dangerous epidemic disease and that there is a danger of its spread, if pilgrims or other persons from the Bombay Presidency (excluding all places in Sind except the town of Karachi), the United Provinces, the Punjab, the Central Provinces, the Hyderabad State, Central India and Rajputana are permitted to assemble at that place on the occasion of the ensuing Urs Khwaja Sahib Fair :

In exercise of the power conferred by section 2, sub-section (1), of the Epidemic Diseases Act, 1897 (III of 1897), the Governor General in Council is pleased to direct in modification of this Department notification No. 137, dated the 4th April 1917, that no tickets to travel by railway to the stations of Sendra, Beawar, Kharwa, Mangaliawas, Saradhna, Tabiji, Ajmer, Madar, Ladpura, Akhri, Hatundi, Nasirabad and Bandanwara on the Rajputana-Malwa Railway shall be sold from the 14th April to the 28th April 1917 (both days inclusive) within the Bombay Presidency (excluding all places in Sind except the town of Karachi), the United Provinces, the Punjab, the Central Provinces, the Hyderabad State, Central India and Rajputana to any pilgrim or other person intending or believed to be intending to proceed on pilgrimage to the Urs Khwaja Sahib Fair at Ajmer.

E. D. MACLAGAN,

Secretary to the Government of India.

ARMY DEPARTMENT.

Simla, the 13th April, 1917.

LONDON GAZETTE.

No. 534.—The following extracts are published for general information :—

Sixth Supplement dated the 15th February 1917 *to the London Gazette of the 13th February* 1917, *pages* 1599, 1600, 1603, 1604, 1605, 1606, 1607, 1608, 1609, 1610, 1611, 1612, 1613, 1614, 1615, 1616, 1617, 1618, 1619, 1620 *and* 1621.

War Office,

15th February 1917.

The following are among the decorations and medals awarded by the Allied Powers at

various dates to the British Forces for distinguished services rendered during the course of the campaign :—

His Majesty the KING has given unrestricted permission in all cases to wear the decorations and medals in question.

* * * * * * * *

Decorations and medals conferred by

HIS MAJESTY THE KING OF SERBIA.

(*September and October* 1916.)

Order of Karageorge, 4th Class (with Swords).

* * * * * * * *

Major Ishar Singh, Patiala Imperial Service Infantry.

* * * * * * *

PROMOTIONS.

INDIAN SUBORDINATE MEDICAL DEPARTMENT.

ASSISTANT SURGEON BRANCH.

Bengal Establishment.

No. 541.—The undermentioned 3rd Class Assistant Surgeons are promoted to the 2nd Class Assistant Surgeons, with effect from the 27th February 1917 :—

* * * * * * * *

Thomas Willick Traynor.

* * * * * * * *

JUDICIAL.

No. 558.—In exercise of the powers conferred by sections 6 and 113 of the Indian Army Act, 1911 (VIII of 1911), the Governor-General in Council is pleased to direct that the following amendment shall be made in the table published under Army Department notification No. 1103 of the 5th November 1915, as subsequently amended by Army Department notification No. 378, dated the 7th April 1916, namely :—

In entry (*b*) under heading 'Mesopotamia'—

For the words "The General Officer Commanding, 3rd Indian Army Corps" the words "The General Officers Commanding, 1st and 3rd Indian Army Corps" shall be substituted.

INDIAN DEFENCE FORCE.

APPOINTMENTS, PROMOTIONS AND RESIGNATIONS.

Simla Volunteer Rifles.

No. 565.—John Willoughby Meares to be Second Lieutenant, to fill an existing vacancy. Dated 1st March 1917.

North-Western Railway Volunteer Rifles.

No. 568.—Captain Alfred James Chase to be Major, to fill an existing vacancy. Dated the 1st September 1916.

Lieutenant Frank Roxburgh Hawkes, seconded, to be Captain, and to remain seconded. Dated the 1st September 1916.

Lieutenant Ulric Capel Sandys to be Captain, to fill an existing vacancy. Dated the 1st September 1916.

Second-Lieutenant Reginald Philip Jones to be Lieutenant, *vice* U. C. Sandys, promoted. Dated the 1st September 1916.

Hubert Percy Raynor Goulding to be Second-Lieutenant, to fill an existing vacancy. Dated the 1st September 1916.

A. H. BINGLEY, *Major-General,*
Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA," SIMLA, SATURDAY APRIL 21, 1917.

LEGISLATIVE DEPARTRMENT.

NOTIFICATION.

Simla, the 18th April 1917.

An Ordinance to amend temporarily the Indian Paper Currency (Temporary Amendment) Act, 1917.

of 1917. WHEREAS an emergency has arisen which renders it necessary to amend temporarily the Indian Paper Currency (Temporary Amendment) Act, 1917;

5 & 6 Geo. C. 61. Now, therefore, in exercise of the power conferred by section 72 of the Government of India Act, 1915, Governor General is pleased to make and promulgate the following Ordinance:—

ORDINANCE No. II OF 1917.

Short title. 1. This Ordinance may be called the Indian Paper Currency (Amendment) Ordinance, 1917.

Amendment of section 3, Act XI of 1917. 2. Section 3 of the Indian Paper Currency (Temporary Amendment) Act, 1917, shall be construed as if for the words "three hundred millions," the words "four hundred and twenty millions" were substituted. XI of 91..

CHELMSFORD,

Viceroy and Governor General.

DEHRA DUN:

The 18th April 1917.

HOME DEPARTMENT.

NOTIFICATION.

ESTABLISHMENTS.

Simla, the 19th April 1917.

No. 245.—The services of Mr. D. Johnstone, of the Indian Civil Service, an Assistant Commissioner in the Punjab, are placed temporarily at the disposal of the Chief Commissioner, Delhi, with effect from the 3rd April 1917.

J. H. DuBOULAY,

Secretary to the Government of India.

FINANCE DEPARTMENT.

NOTIFICATION.

ACCOUNTS AND FINANCE.

PUBLIC DEBT.

Simla, the 20th April 1917.

No. 868-*F.*—In their Finance Department's Notification No. 745-F., dated the 6th of April 1917, the Government of India published the details of two schemes which had been devised to assist Government servants in subscribing to the Indian War Loan by means of monthly deductions from their pay. The first scheme, which enables the monthly payments to be spread over 10 months, was made available to all Government servants throughout India: but the second scheme, in which advantage was taken of an offer of the Bank of Bengal to prolong the period of payment to two years, was at the outset confined to officers serving in the Bengal Presidency and in certain other Provinces in which the Bank of Bengal operates. The Government of India have now much pleasure in announcing that the Bank of Bombay and the Bank of Madras have agreed to make available to Government servants employed in the marginally* noted areas the same facilities for subscribing to the War Loan by means of 24 monthly deductions from their pay as are afforded by the Bank of Bengal's scheme. Accordingly the Government of India, on a request from an officer, who desires to subscribe in this way to the Indian War Loan will deduct from his pay and pay to the Bank the amount due each month for repayment of the

*Bank of Bombay—Bombay Presidency, Sind and Berar.
Bank of Madras—Madras Presidency.

Bank's advance. The terms on which advances will be made by the Banks of Bombay and Madras are in all respects similar to those of the Bank of Bengal scheme, as described in Appendix B to the notification of the 6th of April 1917 : and, as stated in paragraph 3 of that notification the scheme will be alternative and not in addition to the Government scheme described in Appendix A.

2. It is also notified that the Bank of Bengal scheme is applicable to officers serving in the United Provinces, Assam and Delhi in addition to the Provinces noted in the margin of paragraph of the notification of the 6th of April.

J. B. BRUNYATE,

Secretary to the Government of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATION.

ESTABLISHMENTS.

Simla, the 17th April 1917.

No. 9.—The services of Mr. D. Macfarlane, Executive Engineer, Punjab, are placed temporarily at the disposal of the Railway Department (Railway Board) with effect from the forenoon of the 7th April 1917.

F. C. ROSE,

Secretary to the Government of India.

DEPARTMENT OF COMMERCE AND INDUSTRY.

NOTIFICATIONS.

CUSTOMS.

Simla, the 18th April 1917.

No. 4176-*C.W.*—In exercise of the powers conferred by section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), the Governor General in Council is pleased to prohibit the export of rice from any port in Burma to Calcutta.

The 21st April 1917.

No. 4157-*C. W.*—In exercise of the powers conferred by section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), the Governor General in Council is pleased to direct that the following additions and alterations shall be made in the schedule appended to this Department Notification No. 1695-C. W., dated the 17th February 1917, as subsequently amended, *viz.* :—

ADDITIONS.

ARGENTINA AND URUGUAY.

Argentina-Germanica de Abonos, (Sociedad), Limitada, Calle Peru 1183-1188, Buenos Aires, Argentina.

Miniño, Juan, Patricies, 1570, Buenos Aires, Argentina.

Ribas, Salgado and Company, Diaz Vélez 3701, Buenos Aires, Argentina.

Rossi, Francisco, Buenos Aires, Argentina.

Ruete, Enrique, Agraciada 951, Montevideo, Uruguay.

Sociedad Argentina-Germanica de Abonas, Limitada, Calle Peru 1183-1188, Buenos Aires, Argentina.

BOLIVIA.

Companhia Commercial Mattogrossense and Boliviana Limitada, Puerto Suarez and Guajará Mirim.

Kühler, E., and Company, Guajará-Mirim.

Mattogrossense and Boliviana, Companhia Commercial, Limitada, Puerto Suarez and Guajará-Mirim.

Pingel, Juan, La Paz.

Wäntig and Muller, Cochabamba.

BRAZIL.

Casa Edison (see Figner, Friedrich).
" Cometa " Fabrica de Roupas Brancas, Rua Haddock Lobo 94-96, Rio de Janeiro.
Companhia Commercial Mattogrossense and Boliviana Limitada, Corumba.
Fabrica de Roupas Brancas " Cometa," Rua Haddock Lobo 94-96, Rio de Janeiro.
Figner, Friedrich (Casa Edison), Rua do Ouvidor 135, Rio de Janeiro.
Lichtenfels-Brandão, Bernardo, Avenue Centrale 57, Rio de Janeiro.
Mattogrossense and Boliviana, Companhia Commercial, Limitada, Corumba.
Regis, João Deocleciano, Florianopolis.
Slues, Oscar, Santos.
Smith, Charles, Rua Direita 12, Sao Paulo.
Zerrenner, Bülow and Company, Rua Santo Antonio 52, Santos ; and Rua de San Bento 81, Sao Paulo.

CHILE.

Castillo, Anjel C., Coquimbo.
Dübrock & Company, Punta Arenas.
Foretich, Natalio, Roca 865, Punta Arenas.
Grisar, Max, Valparaiso.
Gunther & Company, Calle O'Higgins 62, Valparaiso.
Klammer, Guillermo, Valparaiso and Santiago.
Sporke & Traeger, Coquimbo.
Heubel, Carlos E., Antofagasta.
Heubel, Herbert, Antofagasta.
Misol & Dübrock, Punta Arenas.
Puebla, Joaquin, Antofagasta.
Wiedmaier, C., Serrano 35, Valparaiso.

COLOMBIA.

Ardilla, Manuel, Tumaco.
Heimann, Max, & Company, Tumaco.
Medina, E., P. O. Box 140, Barranquilla.

ECUADOR.

Chanange, Gustavo, Guayaquil.
Pimentel, Juan L., Guayaquil.

JAPAN.

Hoene, H., P. O. Box 226, Kobe.
Kawamoto Kiyoji, Yamamoto-dori, 4, Chome, Kobe.
Kuwada (*alias* of Yoshioka Kojiro), 50, Shimo Yamate-dori Itchome, Kobe.
Taylor, Cooper, & Company, Kobe.

MOROCCO.

Guessus, Mohammed, Tetuan.

NETHERLANDS.

Algemeene Nederlandsche Chemische Maatschappy, N. V., Kuiperstraat 48-50, Amsterdam.
Borawski, O. W., Groenstraat 56, Roosendaal.
Borleffs & Company, Haagscheveer 16, Rotterdam.
Ceuvell, J. L., Hoogte Kadijk 147, Amsterdam.
Daarnhouwer & Company, Raadhuisstraat 46, Amsterdam.
Fischer, J., & Company, Badhuisweg 18, Scheveningen.
Goudsmit, Leo, Heerengracht 109, Amsterdam.
Groenendijk & Garschagen, Koningsplein 1, Amsterdam.
Heidebroek Heimann, & Company, Boompjes 40A, Rotterdam.
Jordan, L. (Maison Chic), Kalverstraat 117, Amsterdam.
Landy, Ignaz, Fred, Hendriklaan 34, Scheveningen.
Metz, Heinrich, Groote Draaisteeg 4, Rotterdam.
Vries, J., & N. A. de, Stationsweg 43, Rotterdam.

NETHERLAND EAST INDIES.

Arnold, W. O., Medan.
Bangoen Estate (Dolok Malela), East Coast of Sumatra.
Bangoen Landbouw Maatschappy, Dolok Malela & Pantoean, East Coast of Sumatra.
Borneo Industrie Maatschappy, Bandjermasin.

Brinker, H. Den, Samarang and Sourabaya.
Caffin, J., Gorontalo.
Duitsch Indische Cultuur Maatschappy, Sourabaya.
Forrer, Gustav, Tebing Tinggi, Sumatra.
Glückmann, L. G., Sourabaya.
Haan, Louis de, Medan.
Hashimoto Brothers, Sourabaya.
Hoeven, Emil van der, Batavia.
Import Maatschappy, De, Sourabaya.
Leersum, O. van, Sourabaya.
Limoesnongal Estate, Java (Preanger Regencies).
Loebell, M., c/o Sourabaya Oliefabriek, Sourabaya.
Marihat Sumatra Plantagen Cie, G. m. b. H., Siantar, East Coast of Sumatra.
Moerkerken, L. van, c/o Sourabaya Oliefabriek Sourabaya.
Montage Bureau, Bandoeng.
Muller, Rudolph, Bandoeng.
Nagara Estate, Java (Preanger (Regencies).
Pantoean Estate, East Coast of Sumatra.
Priboean Cultuur Syndicaat, East Coast of Sumatra.
Rührig, F. A. C., Kampement 48, Sourabaya.
Schwenkel, A., Balikpapan.
Soengei Bloetoe Estate, East Coast of Sumatra.
Soe Hoo Sing Handels Maatschappy, Sourabaya.
Still, Otto, Kali Bessar, Batavia.
Technische Bureau de Vlijt, Sourabaya.
Tjikopo Noord Estate, Java (Batavia Regency).
Tjimoelang Estate, Java.
Tjitembong Estate, Java.
Vlijt (De), Technische Bureau, Sourabaya
Vries, Maison de, Sourabaya.
Weeren, H. van, Sourabaya.
Wolff's Machinefabriek, Sourabaya.
Wolff's Stoomkoffiebranderij, Sourabaya.

NORWAY.

Aaroe, Alb, Aalesund.
Braastad & Company, Toldbodgt. 35, Christiania.
City Magazin, A-S., Kirkegt. 30, Christiania.
Fiskaa Nitrate Works, Christiansand.
Henie Wilhelm, Prinsensgt. 13, Christiania.
Johannesen, B H., A-S., Kirkegade 8 and Storg. 2, Christiania.
Korner, H. Skippergatan 15, Christiania.
Lorentzen, W. P. Toldbodgaten 4, Christiania.
Nordiske Grube Kompagni, A-S., Kjobmandsgt. 16, Trondhjem; and Melovar i Senjen.
Ous, Klaus, (of Jacobsen & Braastad), Toldbodg. 35, Christiania.
Skullerud, Carl (of Jacobsen & Braastad), O. Voldgt. 12, Christiania.
Trosvik Slip & Verksted (Patent Slipway Company), (Einar Stensrud), Brevik.

PARAGUAY.

Société FranCaise d'Exportation (Sociedad Anonima), Sucesora de Jose Bell & Company, Asuncion.

PHILIPPINE ISLANDS.

MERLO, TIMETO.

PERU.

LEON, FELIX, PACASMAYO.

BOLIVIA.

Schutt, Nicolas (Partner of Morales, Bertram & Company), Sucre.

BRAZIL.

Boschen, Carlos Company, Rua Conde de Bomfin 1326, Rio de Janieiro.
Marx, W. (*alias* Henrique Oliveira & Company, *alias* "Norbert Hertz" *alias* "Nils Nissen"), Rua da Alfandega, 102, Rio de Janeiro.

"Mins Missen" (see W. Marx),

should read

"Nils Nissen" (see W. Marx).

SWEDEN.

Andersson, S. August, Skeppsbron 3, Malmö.
Henriksson, Axel, Brunkebergstorg 15, Stockholm.

VARIATIONS.

CHILE.

Armstrong, Isaac Enrique, Talcahuano.
Sambaber, Augusto, Valparaiso; and Casilla 619, Calle Merced 720, Santiago.

ECUADOR.

Malheur and Compay, Manta.

shoul read

Mahler, Julio, and Company, Manta.

DENMARK.

Phφnix Agentur (or Phφnix Company), Vestervoldgade 11, Copenhagen. (No connection with Phφnix A-S., Godthaabsvej 88).

JAPAN.

Erneko, K. (K. Ernecke), 126, Yamate-cho, Yokohama.
Griebel, P. (P. Greeble), 40, Kobe and P. O. Box 226, Kobe.
Habu & Company, 82, Sakae-machi, 1, Chome, Kobe.
Imada, Takehiro (Imada & Company), 39, Akashi-machi, Kobe.
Kimura, K. } Shimo-osaki, Tokyo; 4, Honkawaya-cho, Nihonbashi Tokyo; and
Kimura Shoten } 81, Kyo-machi, Kobe,
Kojiro Yayama, Shimo Yamate-dori, 2, Chome, Kobe.

should read

Yayama Shoten, Ikutamaye, and 50, Shimo-Yamate-dori, 1-Chome, Kobe.
Liesecke, J., 80, Kyo-machi and 17, Harima-machi, Kobe.
Nakamura Yushutsuten (Nichidoku Shoten), 169, Sannomiya-cho, Itchome, Kobe.

CHILE.

Spoerer, Oscar, & Company, Concepcion.

GREECE.

Frandzis, P., & Fiorentino, G., Vathy, Samos.

BRAZIL.

Cardoso, Victor Mattos, Para.
Nobrega, Sergio Augusto, Joinville, Sta. Catharina; and San Francisco do Sul.
Oliva, J., Sao Paulo.

JAPAN.

Harada Kakujiro, Kobe.

MOROCCO.

Ankri, Yusef el, Laraiche.
Assayag, Solomon, Laraiche.
Azulay, Solomon David, Alcazar.
Bendayan, Salomon, Laraiche.
Kouira, Drees, Laraiche.

NETHERLANDS.

Aker, P., Andijk.

NORWAY.

Jacobson & Braastad, Toldbodgt. 35, Christiania; and Aalesund (see Braastad & Company).
Henriksen, G. A., & Company, Ruselokveien 4, Christiania.
Olsen, Kornelius (Smörfabrikken "Victoria"), Bredgt. 10, and Jorenholmsg. 14, Stavanger.
"Victoria" Smörfabrikken (see Kornelius Olsen).
Walther's (Henrik) Farvehandel, Gronlandsleret 46 and 53, Christiania.

SPAIN.

Arrarte, Viuda é Hijos de Casiano de, Calle Somorrostro, Santander.
Ballestero, Antonio H., (S. en C.), Malaga.
Bas, (see Morel Bas, Joaquin).
Bayer, Federico, & Company, Calle Ausias March 14-18, and Calle Bruch 18, Barcelona.
Blay, (see Mas Blay, Antonio).
Bosch, (see Oliver y Bosch, Juan).

Botey, Joaquin, Calle Salmeron 59, Gracia, Barcelona.
Burmester, Julius Wilhelm Gerhard, Travesia del Banco 2, Vigo.
Capmany, Juan, Port Bou.
Colas, Gelatinas y Abonos, Sociedad Anonima Española de, Calle Alcala 69 and Calle del Prado 4, Madrid.
Dauphin, Alberto, Seville.
Drogueria Modela, Calle Torrijos 112, Malaga.
Einstein, Bernardo, Principe Alfonso 64, Murcia.
Fraile, Manuel, Calle Princesa 63 and Calle San Hermenegilde 5, Madrid.
Garcia, Arsenio (see Valveroe Garcia, Arsenio).
Gerdtzen, Otto, Calle de Utziaz 16, Vigo ; and Gijon.
Gomez, Candido, Ayamonte.
Greiner, C. A., é Hijos, San Feliu de Guixols.
Hafner & Wienken, Calle Torrijos 112, Malaga.
Haya, Antonio, Calle Alfonso XII 32, Seville.
Hispano Alemana de Transportes Internacionales, Sociedad, Barcelona.
Industria Electrica, La, Calle Banquillo 28, Madrid ; and Barcelona.
Ingles, (or Yngles), Martin, Port Bou.
Mas Blay, Antonio, Calle Montesion 14 and 16, Magdalenas 8 and Calle Fernando 41 Barcelona.
Meyerhof Hermanos y Thomson y Cia., Bruch 19 and Calabria 263, Barcelona.
Morata, Antonio Visconti, (see Visconti Morata, Antonio).
Morel Bas, Joaquin, Calle Valencia 351, Barcelona.
Morin, Jules, Paséo Gracia 61, Calle Ausias March 14-18 nnd Calle Lauria 108, Barcelona.
Oliver y Bosch, Juan, Santa Cruz de Tenerife.
Rubio, Juan, Malaga.
Sales, Angel, Calle Fernando 41, Barcelona.
Sociedad Anonima Espaüola de Colas, Gelatinas y Abonos, Calle Alcala 69 and Calle del Prado 4, Madrid.
Stierlen, Ernesto, Pascual y Genis 26, Valencia.
Valverde Garcia, Arsenio, Calle Diputacion 348, Barcelona.
Visconti Morata, Antonio, Plaza Constitucion 14 and 15, Alicante.
Wolf, Rudolf, Calle Alcala 52, Madrid.
Yngles (see Ingles, Martin).

SWEDEN.

Kanold Broderna, Chocoladfabrik, Jacobsdahl, Orgryte, Gathenburg.
Lindegren & Rae, A. B., Bredgr. 2, Stockholm.

VENEZUELA.

Mado, Joaquin, Maracaibo.
Belloso, Rossel Hermanos, Maracaibo.
Bozo, Audio, and Company, Maracaibo.
Garcia, C. M., Maracaibo.
Pulgar, J. A. é Hijo, Maracaibo.
Quintero, Ciro, Maracaibo.
Vargas, T. Enrique, Maracaibo.

REMOVALS.

ARGENTINA AND URUGUAY.

Borowsky & Company, Calle Sgto. Cabral 172, Rosario, Argentina.
Eberson, Oho, Montevideo, Uruguay.
Iglesias, Justo, A., Piedras 338 and Dom. Agraciada 2114, Montevideo, Uruguay.
Muller (or Miller), Frederico, Livestock Importer, Buenos Aires, Argentina.
Ruete and Guyer, Montevideo, Uruguay.

NETHERLANDS.

Fischer, Leon, Belvedereweg 11, Scheveningen.

NETHERLAND EAST INDIES.

Vrijberghe de Coningh, A. J., Sourabaya.

PHILIPPINE ISLANDS.

Los Helios, Manila,

should read

Helios (Los) Cigar Factory, Isla de Romero 13, Manila.

VENEZUELA.

Quinters, Carracciolo, Santa Ana,
should read
Quintero Santana, Caracciolo, San Cristobal.

SPAIN.

Barrau, Teixido, Passeo de Gracia 47, Barcelona,
should read
Barrau (see Teixid Barrau, Juan).
Teixidó Barrau, Juan, Passes de Gracia 47, Barcelona.
Soujol, Carlos, Plaza Urquinaona 3, Barcelona.

UNITED STATES OF AMERICA.

International Import and Export Company, 136, South Fourth Street, Philadelphia, Pa. (No connection with International Import and Export, Inc., White Building, Seattle, Washington) or (International Import and Export Company, 310, Chestnut Street, Philadelphia, Pa.)

No. 4288-*C. W.*—In exercise of the powers conferred by section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), the Governor-General in Council is pleased to direct that "Chung Tak Dispensary, Canton" shall be added to this Department notification No. 66-C.W.D., dated the 13th January 1917, as subsequently amended.

No. 4309-*C. W.*—In exercise of the powers conferred by section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), the Governor-General in Council is pleased to direct that the following amendment shall be made in the notification of the Government of India in this Department No. 22-W-II, dated the 18th November 1916, *viz.*:—

After the proviso to the said notification the following proviso shall be added, namely :—

Provided also that the Customs Collector may, in his discretion, and if he sees no reason for suspecting that they have emanated from an enemy territory, allow delivery of any such goods imported into India on condition that the importer executes a bond to the amount of three times the value of the goods for the due production of such information as may be required within a period to be specified in the bond or furnishes a deposit to the like amount which shall be liable to forfeiture if the said information is not produced within such period as the Customs Collector may direct.

No. 4359-*C. W.*—In exercise of the powers conferred by section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), the Governor-General in Council is pleased to prohibit the export of tanned sheep and goat skins to the United Kingdom :

Provided that nothing in this notification shall be deemed to prohibit :—

(*i*) The export of any skins by, or for the use of, the Crown.
(*ii*) The export of any skins shipped under a license granted by the Chief Customs Officer at the place of export.

No. 4380-*C.-W.*—The following Order in Council is published for general information :—

AT THE COUNCIL CHAMBER, WHITEHALL.

The 12th day of March 1917.

By the Lords of His Majesty's Most Honourable Privy Council.

WHEREAS it is provided by section 2 of the Customs (Exportation Prohibition) Act, 1914, that any Proclamation or Order in Council made under section 8 of the Customs and Inland Revenue Act, 1879, as amended by the Act now in recital, may, whilst a state of war exists, be varied or added to by an Order made by the Lords of the Council on the recommendation of the Board of Trade :

And whereas it is provided by section 2 of the Customs (Exportation Restriction) Act, 1914, that any Proclamation made under section 1 of the Exportation of Arms Act, 1900, may, whether the Proclamation was made before or after the passing of the Act now in recital, be varied or added to, whilst a state of war exists, by an Order made by the Lords of the Council on the recommendation of the Board of Trade :

And whereas by a Proclamation dated the 10th day of May 1916, and made under section 8 of the Customs and Inland Revenue Act, 1879, and section 1 of the Exportation of Arms Act, 1900, and section 1 of the Customs (Exportation Prohibition) Act, 1914, the exportation from the United Kingdom of certain articles to certain or all destinations was prohibited :

And whereas by subsequent Orders of Council the said Proclamation was amended and added to in certain particulars :

And whereas there was this day read at the Board a recommendation from the Board of Trade to the following effect :—

That the Proclamation, dated the 10th day of May 1916, as amended and added to by subsequent Orders of Council, should be further amended by making the following amendments in and additions to the Schedule to the same :—

(1) That following headings should be deleted :—

(B) Binder twine (except binder twine made of Manila hemp) ;

Chemicals, drugs, etc. :—

(B) Calcium carbide ;
(C) Sodium cyanide, and mixtures containing sodium cyanide ;
(B) Sodium prussiate and mixtures containing sodium prussiate ;
(C) Cotton, raw ;
(C) Furs, and manufactures thereof ;
(C) Grubbers ;
(C) Handles and helves for grubbers, pickaxes, spades and shovels ;
(B) Jute, raw and carded ;
(B) Machinery, agricultural, other than motor ploughs and motor tractors for agricultural use ;
(C) Machinery for ditching and trenching ;

Oleaginous kernels, nuts, seeds, and products, the following :—

(B) Castor beans ;
(B) Coconuts ;
(B) Copra ;
(B) Cottonseed ;
(B) Ground nuts, earth nuts, or pea nuts (Arachides) ;
(B) Hempseed ;
(B) Linseed ;
(B) Palm nuts and palm kernels ;
(B) Poppy seeds ;
(B) Rape or colza seed ;
(B) Sesame seed ;
(B) Soya beans ;
(B) Sunflower seed ;
(C) Other oleaginous kernels, nuts, seeds and products ;
(C) Pickaxes ;

(B) Seeds for root crops, the following :—

Carrot ;
Kohl rabi ;
Mangold ;
Onion ;
Swede ;
Turnip ;

(C) Shovels ;
(C) Spades ;

Woods, the following :—

(A) Ash ;
(A) Beefwood ;
(A) Birch ;
(A) Boxwood ;
(A) Cedar ;
(C) Cherry, wild ;
(C) Cotton ;
(A) Dogwood ;
(C) Ebony ;
(A) Greenheart ;
(C) Gum ;
(A) Hickory ;
(A) Lancewood ;

(A) Lignum vitæ;
(A) Mahogany;
(C) Maple;
(A) Padouk;
(C) Palm;
(C) Poplar;
(B) Quebracho;
(A) Rock elm;
(C) Rose;
(A) Sabicu;
(A) Spruce;
(A) Teak;
(A) Walnut;
(A) Whitewood.

(2) That the following headings should be added:—

(B) Anvils;
(A) Binder twine;
(A) Castings, malleable, hæmatite iron;

Chemicals, drugs, etc.:—

(A) Calcium carbide;
(A) Potassium prussiates and mixtures containing potassium prussiates;
(A) Sodium prussiates and mixtures containing sodium prussiates;
(A) Sodium cyanide and mixtures containing sodium cyanide;

(A) Cotton, raw;
(B) Furs, and manufactures thereof;
(B) Hammers;
(A) Handles and helves for grubbers, pickaxes, spades and shovels;
(A) Jute, raw and carded;
(A) Machinery, agricultural, including hand tools which can be used for agricultural purposes;

Metals and ores, the following:—

(A) Uranium, alloys of uranium and uranium ores;

(A) Oleaginous kernels, nuts, seeds and products of all kinds;
(A) Pickaxes;

Provisions and victuals which may be used as food for man, the following:—

(A) Baking powder;
(A) Confectionery manufactured wholly or partly of sugar;
(A) Malt extract;

(A) Rafia;
(B) Sealskins, untanned hair;
(A) Seeds, the following:—

Carrot;
Cauliflower;
Kohl rabi;
Mangold;
Onion;
Parsnip;
Swede;
Turnip;

(B) Vices;

(A) Wood and timber of all kinds, hewn, sawn or split, planed or dressed.

NOW, THEREFORE, Their Lordships, having taken the said recommendation into consideration, are pleased to order, and it is hereby ordered, that the same be approved.

Whereof the Commissioners of His Majesty's Customs and Excise, the Director of the War Trade Department, and all other persons whom it may concern, are to take notice and govern themselves accordingly.

Almeric Fitzroy.

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EXPLOSIVES.

The 21st April 1917.

No. 4329-*M*.—In exercise of the powers conferred by section 5 of the Indian Explosives Act, 1884 (IV of 1884), the Governor General in Council is pleased to make the following amendment in the Indian Explosives Rules, 1914, published with the notification in this Department No. 4013-33, dated the 6th June 1914 :—

In rule 4 of the said said rules, after clause (6), the following shall be inserted as clause 6 (*a*) :—

"District Magistrate" includes, in cases where the Local Government so directs, the "Additional District Magistrate" in respect of such area as the Local Government may so order.

H. F. HOWARD,

Secretary to the Government of India.

ARMY DEPARTMENT.

Simla, the 20th April 1917.

APPOINTMENTS.

1*st* (*King's*) *Dragoon Guards.*

No. 572.—Second Lieutenant William Rigby is granted the temporary rank of Captain while holding the appointment of Adjutant, Punjab Light Horse. Dated 14th March 1917.

A. H. BINGLEY, *Major-General,*

Secretary to the Government of India.

BOARD OF EXAMINERS.

NOTICE.

Qualified Urdu Munshis.

THE following list of Munshis who are qualified to teach Urdu under India Army Order No. 162 of 1907 is published for the information of all those students of this language who are desirous of obtaining competent teachers :—

AMBALA.

M. Mohd. Miyan Khan ...	... Saddar Bazar, Ambala.
M. Mohd. Akbar Khan ...	... The Oriental Lodge, Ambala.
M. Anand Sarup ...	... Saddar Bazar, Ambala Cantonment (winter only).
M. Shaikh Amir Bukhsh, Gyani, Munshi Fazil	Regimental Munshi, 1/9th Middlesex Regiment, Ambala.

FEROZEPORE.

M. Suraj Narain, B.A. ...	... Kabari Bazar, Ferozepore.
M. Harnam Das ...	... Headmaster, Hindu Girl School, Ferozepore City.

JHELUM

M. Thakur Das Pahwa ...	... Officers' Munshi, Jhelum.

JULLUNDUR.

M. Karam Chand ...	... C/o Jacki Mull & Sons, Saddar Bazar, Jullundur Cantonment.

KASAULI.

M. Anand Sarup ...	... Depôt Munshi, Kasauli (summer only).

LAHORE.

M. Sham Lal, Bhargava ...	... Officers' Munshi, Saddar Bazar, Lahore Cantonment.
M. Sayyad Aulad Ali, Gilani	... Miran Shah Lane, Taksali Gate, Lahore.
M. Mohd. Khalil-ur-Rahman, Sabri	... Mohalla Sammian, Chhawni Manawala, Taksali Gate, Lahore.
M. Mool Chand Saihgal	... Regimental Munshi, 1/5th Devonshire Regiment, Saddar Bazar, Lahore Cantonment.

MURREE HILLS.

M. S. C. Bagchi ...	... Munshi, Lawrence Government European School, Ghoragali, P. O. Murree Hills.

RAWALPINDI.

M. Ghulam Muhiuddin ...	... R. A. Brigade Munshi, Rawalpindi.
M. Ghulam Rasul ...	... Saddar Bazar, Rawalpindi.
M. Kazi Abdul Haqq Khan	... C/o Kazi Najam-ud-din Khan, Officers' Munshi, Jhangi Street, Rawalpindi City.

SIALKOT.

M. Ajab Shah Anand ...	... Officers' Munshi, Saddar Bazar, Sialkot.

* * * * * * * * * *

Whenever any teacher changes his address, he is requested to communicate his new address to the Board of Examiners.

O. F. JENKINS,
Secretary and Member, Board of Examiners.

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The Government Gazette

PUNJAB AND ITS DEPENDENCIES.

Published by Authority.

LAHORE, FRIDAY, MAY 4, 1917.

PART II.

Republications from the "Gazette of India."

GOVERNMENT OF INDIA, FINANCE DEPARTMENT.

NOTIFICATION No. 380-F., Delhi, the 1st March 1917.

INDIAN WAR LOAN.

The whole of the cash subscriptions received will be given to His Majesty's Government for the prosecution of the War.

5 per cent. War Loan 1929—1947.

5½ per cent. War Bonds 1920, 5½ per cent. War Bonds 1922.

Post Office 5-year Cash Certificates (Issue of 1917-18).

Principal and interest secured on the assets and revenues of the Government of India.

I.—War Loan 1929—147.

ISSUE PRICE: Rs. 95 PER CENT. payable as follows:

For fully paid allotments: Rs. 95 per cent. on application.

For instalment allotments: Rs. 15 per cent. on application and the balance in four monthly instalments of Rs. 20 per cent. each on the 15th day, or if that be a Sunday, on the 16th day, of the first, second, third, and fourth months succeeding that in which the application is made.

INTEREST: Rs. 5 PER CENT. per annum payable on the 15th February and the 15th August.

DATE OF REDEMPTION.—If not previously redeemed, the War Loan 1929—1947 will be repaid at par on the 15th August 1947: but the Government of India reserve to themselves the right to redeem the Loan or any part of it at par, on or after the 15th August 1929, on giving three calendar months' notice in the *Gazette of India.*

SINKING FUND.—For the purpose of providing against depreciation in the market price of the War Loan 1929—1947, the Government of India undertake to set aside annually a sum equal to one and one-half per cent. of the amount of the War Loan 1929—1947 to form a fund to be used for the purchase of securities of that loan for cancellation, whenever the market price falls below the issue price.

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II.—War Bonds 1920 and War Bonds 1922.

(FREE OF INCOME TAX).

ISSUE PRICE : Rs. 100 PER CENT. payable as follows :

For fully paid allotments : Rs. 100 per cent. on application.

For instalment allotments : Rs. 20 per cent. on application and the balance in four monthly instalments of Rs. 20 per cent. each on the 15th day, or if that day be a Sunday, on the 16th day, of the first, second, third, and fourth months succeeding that in which the application is made.

INTEREST : Rs. 5½ PER CENT. per annum payable on the 15th February and the 15th August.

DATE OF REDEMPTION : War Bonds 1920 are repayable on the 15th August 1920, War Bonds 1922 on the 15th August 1922.

III.—Post Office 5-year Cash Certificates.

(FREE OF INCOME-TAX).

FOR

Rs 10, Rs. 20, Rs. 50, and Rs. 100.

PAYABLE 5 YEARS AFTER ISSUE.

ISSUE PRICE :

Rs. 7-12, Rs. 15-8, Rs. 38-12, and Rs. 77-8.

These certificates may also be cashed at the Post Office of issue at any time during the five-year period at the rates prescribed in Annexure D to this Notification.

Form of securities. 1. Securities in respect of War Loan 1929—1947, War Bonds 1920 and War Bonds 1922, will be issued at the option of the applicant (to be stated in his application) in the following forms—

(1) Inscribed Stock Certificate ... transferable by deed ;

(2) Promissory Notes ... ... transferable by endorsement;

(3) Bearer Bonds ... ... transferable by delivery.

In the absence of any specified option, securities will, in the first instance, be issued in the form of Inscribed Stock Certificates.

Income-tax. 2. Interest on War Bonds 1920 and War Bonds 1922 will be exempt from income-tax but not from super-tax.

Interest on War Loan 1929—1947 is not exempt from income-tax or super-tax. Income-tax will be levied in accordance with the provisions of Part III of the Second Schedule of the Income-tax Act.

Conversion rights. 3. For every Rs. 100 (nominal) of War Loan 1929—1947 taken up, the subscriber may convert Rs. 150 (nominal) of the 3 per cent. of any of the 3½ per cent. Rupee Loans, or of the 4 per cent. Conversion Loan, 1916-17, of the Government of India, and receive in lieu thereof War Loan 1929—1947 at the rate of :—

Rs. 65 War Loan (nominal), for every Rs. 100 (nominal), of 3 per cent. loan converted.

„ 76 „ „ „ „ „ „ „ „ 3½ „ „ „ „

„ 92 „ „ „ „ „ „ „ „ 4 „ „ Conversion Loan converted.

together with such further amount of War Loan as may be required to make up an exact multiple of Rs. 100, subject to the payment in cash of this further amount less one anna in the rupee.

4. Conversion rights may be exercised at any time after the 1st November 1917 but not after than the 15th January 1918. Conversion warrants will be negotiable and will be issued in Bearer form.

5. Securities of War Loan 1929—1947 issued by conversion will bear interest from the 15th August 1917. No interest will be paid separately in respect of the cash payments made under clause 3 above.

6. Holdings of War Loan 1929—1947, War Bonds 1920, and War Bonds 1922, do not carry any right of conversion into any future issue that may be made by the Government of India.

Applications.

7. Applications for War Loan 1929–1947, War Bonds 1920 and War Bonds 1922 (other than applications through the Post Office under the procedure described in clauses 20 to 23 of this Notification) should be in the form appended (Annexure A), and may be presented any day from Thursday, the 15th March 1917, to Friday, the 15th June 1917, to any of the following officers or persons :—

(1) The Controller of Currency, Calcutta, or any Provincial Accountant-General or Comptroller,

(2) The Secretaries and Treasurers, Banks of Bengal, Bombay and Madras, at their Head Offices, or the Agents of these Banks at any Indian Branch, and

(3) Officers in charge of Government treasuries at district head-quarters.

8. Applications must be for sums of Rs. 100 or multiples of that sum.

9. Applications for the sum of Rs. 100 only must in all cases be accompanied by full payment, namely, Rs. 95 in the case of War Loan 1929–1947, and Rs. 100 in the case of War Bonds 1920 and War Bonds 1922.

10. Applications for sums of Rs. 200 or more in War Loan 1929—1947, War Bonds 1920 or War Bonds 1922 may be either for :—

(*a*) Fully paid allotments, or

(*b*) Instalment allotments.

11. Applications for Post Office 5-year Cash Certificates will be regulated by the procedure described in clauses 32 to 40 of this Notification.

Brokerage.

12. A commission of one-eight per cent. will be allowed to recognised bankers and brokers on allotments made in respect of cash applications bearing their stamp, but this commission will not be allowed in respect of applications received through the Post Office, including applications for Post Office 5-year Cash Certificates, or in respect of applications for conversion.

Supplementary provisions.

Fully paid allotments.

13. Applications for fully paid allotments must in all cases be accompanied by payment of the full amount payable. Fully paid Allotment Letters, exchangeable in due course for Securities, *viz.*, Stock Certificates, Promissory Notes, or Bearer Bonds, will be issued in respect of such allotments. Interest due from the date of payment to the 14th August 1917 will be payable by warrant at the time of the issue of Securities, which will bear interest payable half-yearly commencing from the 15th August 1917.

Instalment allotments.

14. Applications for instalment allotments must in all cases be accompanied by payment of the first amount of the instalment stated above to be payable in respect of such applications. In the case of default in the payment of any instalment by its proper date, any instalments previously paid will be liable to forfeiture. Allotment Certificates exchangeable in due course for Securities, *viz.*, Stock Certificates, Promissory Notes, or Bearer Bonds, will be issued in respect of such allotments.

In the case of instalment allotments paid in full on or before the 15th August 1917, the interest due on the instalments from the date of actual payment to the 14th August 1917 will be payable by warrant at the time of issue of Securities, which will bear interest payable half-yearly commencing from the 15th August 1917.

In the case of instalment allotments paid in full after the 15th August 1917, the interest due on the instalments from the date of actual payment to the 14th February 1918 will be payable by warrant at the time of issue of Securities, which will bear interest payable half-yearly commencing from the 15th February 1918.

Methods of payment.

15. Applications must be accompanied either—

(1) By a receipt, for the amount payable thereon, from the Head Office, or any Indian Branch Office, of the Banks of Bengal, Bombay and Madras, or from an officer in charge of a Government Treasury at district head-quarters; or

(2) By a cheque, for the amount payable thereon, drawn in favour of the officer to whom, and on a Bank in the place at which, the application is presented ; or

(3) By whole currency notes for the amount payable thereon.

Subsequent instalments may be paid into the Head Office, or any Indian Branch Office of the Bank of Bengal, Bombay, or Madras, or into any Government Treasury at district head-quarters to be named by the applicant in his application.

Conversion procedure.

16. Conversion warrants will be issued by the Public Debt Office, which in this connection means the Presidency Banks of Bengal, Bombay and Madras, respectively, at their Head Offices, on presentation of the Allotment Letters or of the Allotment Certificates (after these latter have been fully paid up) referred to in clauses 13 and 14 above.

17. Applications for conversion duly completed should be made within the dates prescribed in clause 4 to:—

(1) The Public Debt Office, as above defined, or any Indian Branch Office of a Presidency Bank ; or

(2) A Government Treasury at district head-quarters, for transmission to the Public Debt Office,

and should be accompanied :—

(1) By the necessary Conversion warrants ;
(2) By the securities (duly receipted) tendered for conversion ; and
(3) By the cash payment, if any, referred to in clause 3.

18. The same warrant may be used partly for the conversion of securities of the 4 per cent. Conversion Loan and partly for the conversion of securities of the 3½ per cent. or the 3 per cent. Rupee Loans. Where the securities thus converted do not exhaust the full amount of conversion rights allowed by the Conversion warrant, the holder may apply to, and will then receive from, the Public Debt Office a fresh warrant for the difference.

19. On application by the holder a warrant will be sub-divided by the Public Debt Office into two or more warrants on payment of a fee of 4 annas in respect of each of the warrants issued in exchange.

POST OFFICE SECTION.

(SPECIAL PROVISIONS FOR APPLICATIONS THROUGH THE POST OFFICE.)

20. Applications for War Loan 1929—1947, War Bonds 1920, and War Bonds 1922 will also be received at any Post Office authorised to transact savings bank business from Thursday, the 15th March 1917, to Monday, the 15th October 1917, from any person whether previously a depositor in the Post Office savings bank or not, subject to the conditions stated in the following clauses.

Form of Application.

21. Applications must be made in the special form prescribed in Annexure B.

Maximum and minimum amounts.

22. Applications through the Post Office must be for sums of Rs. 25 or any multiple thereof. The same person may not apply for or hold through the Post Office more than Rs. 22,500 in all under this Notification, of which not more than Rs. 7,500 may be in War Loan 1929—1947 ; not more than Rs. 7,500 may be in War Bonds 1920 and War Bonds 1922 singly or together ; and not more than Rs. 7,500 may be in Post Office 5-year Cash Certificates—see clause 37.

NOTES (1).—Applications through the Post Office under this Notification will be permitted irrespective of any holdings of other securities previously obtained through the Post Office.

(2) Amounts of War Loan 1929—1947 obtained by conversion will not be taken into account in applying the above limits.

Amounts payable.

23. Amounts applied for must be paid in full with the application and are not payable in instalments. But the same person may present more than one application, provided his aggregate applications do not exceed the limits prescribed in clause 22.

Method of payment.

24. The payments due as in the preceding clause may be made in either of the following ways or partly in each :—

(a) By transfer from any balance in cash standing at the credit of the applicant's savings banks account if he has one ;

(b) By a payment in coin or currency notes, or by a crossed cheque drawn on a recognized Bank in favour of the Head Postmaster of the place at which such Bank is established.

Securities.

25. Securities in respect of applications made through the Post Office will be issued either in the form of Promissory Notes or Stock Certificates. Securities thus issued may be left in the custody of the Accountant-General, Posts and Telegraphs.

Income-tax.

26. Interest payable on War Bonds 1920 and War Bonds 1922 is exempt from income-tax. Securities of the War Loan 1929—1947 are specially exempted from income-tax if deposited with the Accountant-General, Posts and Telegraphs, and for so long as they are so deposited.

Interest.

27. Interest due from the date of payment of the amount applied for to the next regular date of half-yearly payment of interest (15th August 1917 or 15th February 1918 as the case may be) will be paid in cash at the time of issue of the Securities. Future interest will begin to accrue

from the 15th August 1917 when payment of the amount applied for is made on or before the 15th August 1917, and
from the 15th February 1918 when payment of the amount applied for is made after the 15th August 1917.

Conversion.

28. An applicant for War Loan 1929—1947 through the Post Office will receive a negotiable Conversion warrant (together with forms of application for conversion) enabling him to exercise the rights specified in clause 3 above either in the manner stated in clause 17, or through the agency of the Post Office as in clause 29.

29. Conversion of securities of the 3 per cent. of any of the 3½ per cent. Rupee Loans or of the 4 per cent. Conversion Loan, 1916-17, will, subject to the cash payment, if any, referred to in clause 3, be effected by the Post Office in all cases in which the securities tendered for conversion are already in deposit with, or were originally purchased

by the convertor through, the Accountant-General, Posts and Telegraphs, on presentation at any Post Office savings bank office, after the 1st November 1917 and before the 15th January 1918,

(a) Of the necessary Conversion warrants (whether obtained through the Post Office or not) and the form of application for conversion duly filled up; and

(b) Of the securities (if any) endorsed to the Accountant-General, Posts and Telegraphs.

30. If the securities thus converted do not exhaust the full amount of conversion rights covered by the Conversion warrant, the holder will receive from the Post Office a fresh warrant for the difference, unless the unutilized amount is less than Rs. 500, in which case the warrant for the difference will be issued only on special application being made.

31. A Conversion warrant issued through the Post Office may be sub-divided on application by the holder to the Public Debt Office, in the manner stated in clause 19.

Post Office 5-year Cash Certificates.

CERTIFICATES FOR Rs. 10, Rs. 20, Rs. 50 AND Rs. 100 PAYABLE FIVE YEARS AFTER ISSUE.

32. Post Office 5-year Cash Certificates may be obtained at any time on and after the *1st April 1917* at all Post Offices at which savings bank business is transacted.

33. These Certificates will be in the form shown in Annexure C attached, and will be in four denominations :—

Rs. 10	obtainable on payment of	Rs. 7-12.
Rs. 20	" "	Rs. 15-8.
Rs. 50	" "	Rs. 38-12.
Rs. 100	" "	Rs. 77-8.

34. The full amount shown in the Certificate will be payable five years after the date of issue. But at any time within the five years period the holder will be entitled to payment in cash at the rates prescribed in the table attached as Annexure D.

35. Such payment will ordinarily be made at the Post Office of issue and on presentation of the Certificate. But on application to the Postmaster of the office of issue and on cause being shown payment at any other Post Office conducting savings bank business may be permitted.

36. No income-tax will be levied on these Certificates.

37. The maximum holding of these Certificates by any single individual shall not exceed Rs. 7,500 irrespective of any holdings of securities obtained by him through the Post Office of 3 per cent., 3½ per cent., or 4 per cent. Rupee Loans, or of War Loan 1929—1947 or War Bonds 1920 or War Bonds 1922.

38. These Certificates may not be transferred except by permission of the Postmaster-General of the Circle in which the Post Office of issue is situated.

39. These Certificates will be kept, if so desired, in the custody of the Accountant-General, Posts and Telegraphs.

40. Forms of application for these Certificates may be obtained from any Post Office.

By order of the Governor-General in Council,

J. B. BRUNYATE,

Secretary to the Government of India.

ANNEXURE A.

No.———

5 per cent. War Loan, 1929—1947.

APPLICATION FOR "FULLY-PAID ALLOTMENT".

1. In terms of the Notification of the Government of India, No. 380-F., dated the 1st March 1917, I/we hereby apply for a *Fully-paid Allotment* of Rupees

(a) Figures and words should be written here. (a)

of the above-mentioned issue.

2. I enclose a receipt / a cheque / currency notes for rupees ——— being the amount of the required payment at the rate of Rs. 95 for every Rs. 100 of the loan applied for.

3. I/we request that any allotment made in respect of this application may be :—

NOTE.—Securities will be issued in the form of Inscribed Stock Certificate unless another form of security is specified in the application.

1. Inscribed as Stock :
2. Issued in Promissory Notes of the denominations stated below :
3. Issued in Bonds to Bearer of the denominations stated below :

——— Promissory Notes / Bonds to Bearer of Rs. ——— each.

——— Promissory Notes / Bonds to Bearer of Rs. ——— each.

——— Promissory Notes / Bonds to Bearer of Rs. ——— each.

Signature ———

Allotment Letter to be sent to ———

Address ———

Date ——— *1917*.

ANNEXURE A.

No. ——

5 per cent. War Loan, 1929–1947.

APPLICATION FOR "INSTALMENT ALLOTMENT."

1. In terms of the Notification of the Government of India, No. 380-F. dated the 1st March 1917, I/we hereby apply for an *Instalment allotment* of Rupees (a) —————— of the above-mentioned issue.

(a) Figures and words should be written here

2. I enclose a receipt / a cheque / currency notes for Rs. ——— being the amount of the first instalment at the rate of Rs. 15 for every Rs. 100 of the loan applied for.

3. I/We hereby engage to pay (b) at the Bank of / at the Branch of the Bank of ——— at / into the Public Treasury at ——— to the account of Government the instalments as they shall become due on any allotment that may be made in respect of this application, as provided by the above notification, that is to say—

(b) Here enter the name of the Presidency Bank or Branch of Presidency Bank or Treasury at which the instalments will be paid and score out unnecessary words.

Rs. —— being 20 per cent. of the amount applied for due on the 15th day of ——— 1917 (c)

Rs. —— being 20 per cent. of the amount applied for due on the 15th day of ——— 1917 (c).

Rs. —— being 20 per cent. of the amount applied for due on the 15th day of ——— 1917 (c).

Rs. —— being 20 per cent. of the amount applied for due on the 15th day of ——— 1917 (c).

(c) Here fill in the first, second, third and fourth months following that in which this application is made.

4. I/We request that any allotment made in respect of this application may be—

1. Inscribed as Stock :
2. Issued in Promissory Notes of the denominations stated below :
3. Issued in Bonds to Bearer of the denominations stated below :

NOTE.—Securities will be issued in the form of Inscribed Stock certificate unless another form of security is specified in the application.

Promissory Notes / Bonds to Bearer of Rs. ——— each.

Promissory Notes / Bonds to Bearer of Rs. ——— each.

Promissory Notes / Bonds to Bearer of Rs. ——— each.

Signature ——————

Allotment Certificate to be sent to ——————

Address ——————

Date ——————— *1917.*

ANNEXURE A.

No. ______

$5\frac{1}{2}$ per cent. War Bonds 1920. | $5\frac{1}{2}$ per cent. War Bonds 1922.

APPLICATION FOR "FULLY-PAID ALLOTMENT."

---

1. In terms of the Notification of the Government of India, No. 380-F., dated the 1st March 1917, I/we hereby apply for a *Fully-paid Allotment* of Rupees (*a*) ______ of

(*b*) War Bonds 1920. / War Bonds 1922.

(a) Figures and words should be written here.

(b) Strike out top or bottom line.

2. I/we enclose a receipt / a cheque / currency notes for Rs. ______ being the amount of the required payment at the rate of Rs. 100 for every Rs. 100 in Bonds of the issue applied for.

3. I/We request that any allotment made in respect of this application may be—

1. Inscribed as Stock :
2. Issued in Promissory Notes o the denomination stated below :
3. Issued in Bonds to Bearer of the denominations stated below :

NOTE.—*Securities will be issued in the form of Inscribed Stock certificate unless another form of security is specified in the application.*

______ Promissory Note / Bonds to Bearer of Rs. ______ each.

______ Promissory Notes / Bonds to Bearer of Rs. ______ each.

______ Promissory Notes / Bonds to Bearer of Rs. ______ each.

Signature ______

Allotment Letter to be sent to ______

Address ______

Date ______ *1917.*

Note—This form must be used for application of *ONE ONLY* of the issues of War Bonds. Application for allotments of the two issues must be made on *separate forms*.

ANNEXURE A.

No.______

5½ per cent. War Bonds 1920. | 5½ per cent. War Bonds 1922.

APPLICATION FOR "INSTALMENT ALLOTMENT."

1. In terms of the Notification of the Government of India, No. 380-F., dated the 1st March 1917, $\frac{I}{we}$ hereby apply for an *Instalment Allotment* of Rupees (*a*) ________________ of

(*b*) War Bonds 1920.
War Bonds 1922.

2. $\frac{I}{We}$ enclose a receipt / a cheque / currency notes for Rs. ____________ being the amount of the first instalment at the rate of Rs. 20 for every Rs. 100 of Bonds in the issue applied for.

3. $\frac{I}{We}$ hereby engage to pay (*c*) at the Bank of / at the Branch of the Bank of / into the Public Treasury at ________ to the account of Government the instalments as they shall become due on any allotment that may be made in respect of this application, as provided by the above Notification, that is to say—

Rs.______ being 20 per cent. of the amount applied for due on the 15th day of ________ 1917. (*d*)

Rs.______ being 20 per cent. of the amount applied for due on the 15th day of ________ 1917. (*d*)

Rs.______ being 20 per cent. of the amount applied for due on the 15th day of ________ 1917. (*d*)

Rs.______ being 20 per cent. of the amount applied for due on the 15th day of ________ 1917. (*d*)

4. $\frac{I}{We}$ request that any allotment made in respect of this application may be—

1. Inscribed as Stock :
2. Issued in Promissory Notes of the denominations stated below :
3. Issued in Bonds to Bearer of the denominations stated below :

Promissory Not / Bonds to Bearer of Rs.________ each.

Promissory Notes / Bonds to Bearer of Rs.________ each.

Promissory Notes / Bonds to Bearer of Rs.________ each.

Signature ________________________________.

Allotment Certificate to be sent to ________________________________

Address ________________________________.

Date ________________ 1917.

(*a*) *Figures and words should be written here.*

(*b*) *Strike out top or bottom line.*

(*c*) *Here enter the Presidency Bank or Branch of Presidency Bank or Treasury at which the instalments will be paid and score out unnecessary words.*

(*d*) *Here fill in the first, second, third, and fourth months following that in which the application is made.*

NOTE.—*Securities will be issued in the form of Inscribed Stock certificate unless another form of security is specified.*

Note.—This form must be used for application of *ONE ONLY* of the issues of War Bonds. Applications for allotment of the two issues must be made on *separate forms*.

ANNEXURE B.

Form of application through the Post Office for 5 per cent. War Loan 1929—1947.

(To be presented at any Post Office which does savings bank business not later than the 15th October 1917. This form may be detached and used if required.)

In terms of the Government of India Notification No. 380-F, dated the 1st March 1917,

(a) Please write legibly
(b) Figures and words should be written here.

I (a) ______________________ hereby apply for an allotment of Rupees (b) ______________ of the above-mentioned issue.

(c) Amounts paid in cash or by cheque and amounts, if any, paid by withdrawal from the savings bank balance should be shown separately in the space provided. The unnecessary clause, if any, should be scored out.

In payment (c) of the amount applied for by me

(1) I tender herewith { in cash Rs. __________. / by cheque Rs. __________.

(2) I authorize withdrawal of Rs. __________ from the amount at my credit at the Post Office Savings Bank, and enclose the Pass Book herewith.

____

TOTAL Rs.

____

(d) Please fill up either A or B and score out the other.

Clause (i) to be scored through if the applicant has no account already open.

(A) (d) I request that any allotment made in respect of this application may be held by the Accountant-General, Posts and Telegraphs, on my behalf and the interest thereon credited to—

(i) my existing Savings Bank Account No. ______ open at the __________ Post Office.

(ii) a Savings Bank account to be opened for the purpose at the __________ Post Office.

(B) I request that any allotment made in respect of this application may be :—

(i) Inscribed as Stock.

(ii) Issued in Promissory Notes of the following denominations enfaced for payment of interest at the __________ Treasury.

__________ Promissory Notes of Rs. __________ each

__________ Promissory Notes of Rs. __________ each

I request that a warrant authorizing the conversion of securities of the 3 per cent. or of any of the $3\frac{1}{2}$ per cent. Rupee Loans or of the 4 per cent Conversion Loan, 1916-17, of the Government of India under the terms specified in clause 3 of the notification quoted above may also be delivered to me.

Signature __________

Address __________

Date __________ 191

Date of presentation at the Post Office.

__________ Head Office Stamp. Register No.

(To be noted by the receiving Post Master.) *(To be noted by the Head Post Master).*

ANNEXURE B.

Form of application through the Post Office for 5½ per cent. War Bonds 1920 : 5½ per cent. War Bonds 1922.

(*To be presented at any Post Office which does savings bank business not later than the 15th October 1917. This form may be detached and used if required.*)

In terms of the Government of India Notification No. 380-F., dated the 1st March 1917, I (*a*) ______________________ hereby apply for an allotment of Rupees (*b*) ______________________

______________________ in (*c*) War Bonds 1920. / War Bonds 1922.

In payment (*d*) of the amount applied for by me

(1) I tender herewith { in cash Rs. ____________ / by cheque Rs. ____________

(2) I authorize withdrawal of Rs. ____________ from the amount at my credit at the Post Office Savings Bank, and enclose the Pass Book herewith. ____________

Total Rs. ____________

(A) (*e*) I request that any allotment made in respect of this application may be held by the Accountant-General, Posts and Telegraphs, on my behalf, and the interest thereon credited to—

(*i*) my existing Savings Bank Account No. ________ open at the ______________ Post Office.

(*ii*) a Savings Bank Account to be opened for the purpose at the ______________ Post Office.

(B) I request that any allotment made in respect of this application may be—

(*i*) Inscribed as Stock.

(*ii*) Issued in Promissory Notes of the following denominations enfaced for payment of interest at the ____________ Treasury.

______ Promissory Notes of Rs. ________ each.

______ " " of Rs. ________ each.

Signature ____________________

Date ____________________ 1917. Address ____________________.

Date of presentation at the Post Office.

______

Head Office Stamp.

Register No. ________.

(*To be noted by the receiving Post Master.*)

(*To be noted by the Head Post Master.*)

N.B.—This form must be used for application of *ONE ONLY* of the issues of War Bonds. Applications for allotments for the two issues must be made on *separate forms*.

(*a*) *Please* [illegible] *legibly.*

(*b*) *Figures* [illegible] *words shou*[illegible] *written here.*

(*c*) *Strike* [illegible] *or bottom lin*[illegible]

(*d*) *Amoun*[illegible] *in cash or by* [illegible] *and amoun*[illegible] *any, paid by* [illegible] *drawal from* [illegible] *savings ban*[illegible] *ance shoul*[illegible] *shown sep*[illegible] *in the spac*[illegible] *vided. Th*[illegible] *necessary cl*[illegible] *any, shoul*[illegible] *scored out.*

(*e*) *Please* [illegible] *either A or* [illegible] *score out the* [illegible]

Clause (*i*) [illegible] *scored thro*[illegible] *the applica*[illegible] *no account* [illegible] *open.*

ANNEXURE C.

Post Office 5-year Cash Certificate.

(Not transferable except with the permission of the Postmaster-General.)

No.______.

Amount due on maturity Rs. ____

This is to certify that ____________________

is registered at the ________ Post Office as the holder of a Post Office 5-year Cash Certificate, issued in accordance with the terms of Notification No. 380-F., dated the 1st March 1917. The Government of India undertake to pay to him, on presentation of this Certificate at the aforesaid Post Office on or after the ____________, Rs.____, or at any earlier date the sum not exceeding Rs. ____, specified on the reverse of this Certificate as due on such date.

Post Office__________.

Date of Issue__________.

____

(Head Postmaster).

ANNEXURE D.

Table referred in clause 34 showing amounts due on Post Office 5-year Cash Certificates according to the dates on which payment is claimed.

If payment is claimed :—	Amount due on certificate for			
	Rs. 10	Rs. 20	Rs. 50	Rs. 100
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Within one year from date of issue :—Amount originally paid, *viz.* ...	7 12 0	15 8 0	38 12 0	77 8 0
After 1 complete year from date of issue ...	8 1 0	16 2 0	40 5 0	80 10 0
" 15 complete months ...	8 2 6	16 5 0	40 12 6	81 9 0
" 18 " " ...	8 4 0	16 8 0	41 4 0	82 8 0
" 21 " " ...	8 5 6	16 11 0	41 11 6	83 7 0
" 2 complete years ...	8 7 0	16 14 0	42 3 0	84 6 0
" 27 complete months ...	8 8 9	17 1 6	42 11 9	85 7 6
" 30 " " ...	8 10 6	17 5 0	43 4 6	86 9 0
" 33 " " ...	8 12 3	17 8 6	43 13 3	87 10 6
" 3 complete years ...	8 14 0	17 12 0	44 6 0	88 12 0
" 39 complete months ...	9 0 0	18 0 0	45 0 0	90 0 0
" 42 " " ...	9 2 0	18 4 0	45 10 0	91 4 0
" 45 " " ...	9 4 0	18 8 0	46 4 0	92 8 0
" 4 complete years ...	9 6 0	18 12 0	46 14 0	93 12 0
" 51 complete months ...	9 8 6	19 1 0	47 10 6	95 5 0
" 54 " " ...	9 11 0	19 6 0	48 7 0	96 14 0
" 57 " " ...	9 13 6	19 11 0	49 3 6	98 7 0
" 5 complete years ...	10 0 0	20 0 0	50 0 0	100 0 0

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Registered No. L. 864.

The Government Gazette

PUNJAB AND ITS DEPENDENCIES.

Published by Authority.

LAHORE, FRIDAY, MAY 11, 1917.

PART II.

Republications from the "Gazette of India."

FROM THE "GAZETTE OF INDIA," SIMLA, SATURDAY, APRIL 28, 1917.

HOME DEPARTMENT.

NOTIFICATION.

MEDICAL.

The 24th April 1917.

No. 63.—The services of Assistant Surgeon S. N. Mozumdar are replaced at the disposal of the Government of the Punjab, with effect from the forenoon of the 30th March 1917.

J. H. DuBOULAY,

Secretary to the Government of India.

FOREIGN AND POLITICAL DEPARTMENT.

NOTIFICATION.

Simla, the 24th April 1917.

No. 408-*Est.*A.—Mr. H. A. F. Metcalfe, I.C.S. (Punjab), is appointed, on probation, to the Political Department of the Government of India, and is posted temporarily as second Assistant Secretary to the Chief Commissioner, North-West Frontier Province, with effect from the 29th March 1917.

A. H. GRANT,

Secretary to Government of India

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DEPARTMENT OF COMMERCE AND INDUSTRY.

NOTIFICATIONS.

COMMERCE AND TRADE.

Simla, the 28th April 1917.

No. 4688-*Spl.*—In exercise of the powers conferred on him by Section 4 of the Enemy Trading Act, 1916 (X of 1916), the Governor-General in Council is pleased to direct that the entry "5 Messrs. Wolpert and Company" shall be deleted from the schedule appended to this Department Notification No. 6806-W.-II, dated the 5th August 1916.

CUSTOMS.

Simla, the 23rd April 1917.

No. 4464-*C. W.*—In exercise of the powers conferred by Section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), the Governor-General in Council is pleased to direct that the following additions and alterations shall be made in the schedule appended to this Department Notification No. 1695-C.W., dated the 17th February 1917, as subsequently amended, *viz.*:—

ADDITIONS.

ARGENTINA AND URUGUAY.

Argentina-Germanica de Abonos (Sociedad) Limitada, Calle Peru 1183-1188, Buenos Aires, Argentina.

Minino, Juan Patricies 1570, Buenos Aires, Argentina.

Ribas, Salgado & Company, Diaz Vélez 3701, Buenos Aires, Argentina.

Rossi, Francisco, Buenos Aires, Argentina.

Ruete, Enrique, Agraciada 951, Montevideo, Uruguay.

Sociedad Argentina-Germanica de Abonos, Limitada, Calle Peru 1183-1188, Buenos Aires, Argentina.

BOLIVIA.

Companhia Commercial Mattogrossense & Bolviana, Limitada, Puerto Suarez and Guajará-Mirim.

Köhler, E., & Company, Guajará-Mirim.

Mattogrossense & Boliviana, Companhia Commercial, Limitada, Puerto Suarez and Guajará-Mirim.

Pingel, Juan, La Paz.

Wäntig & Muller, Cochabamba.

BRAZIL.

Casa Edison (see Figner, Friedrich).

Companhia Commercial Mattogrossense and Boliviana, Limitada, Corumba.

"Cometa" Fabrica de Roupas Brancas, Rua Haddock Lobo 94-96, Rio de Janeiro.

Fabrica de Roupas Brancas "Cometa" Rua Haddock Lobo 94-96, Rio de Janeiro

Figner, Friedrich (Casa Edison), Rua do Ouvidor 135, Rio de Janeiro.

Lichtenfels-Brandáo, Bernardo, Avenue Centrale 57, Rio de Janeiro.

Mattogrossense and Boliviana, Companhia Commercial, Limitada, Corumba.

Regis, Joáo Deocleciano, Florianopolis.

Slues, Oscar, Santos.

Smith, Charles, Rua Direita 12, Sao Paulo.

Zerrenner, Bülow and Company, Rua Santo Antonio 52, Santos; and Rua de San Bento 81, Sao Paulo.

CHILE.

Castillo, Anjel C., Coquimbo.

Dübrock and Company, Punta Arenas.

Foretich, Natalio, Roca 865, Punta Arenas.

Grisar, Max, Valparaiso.

Gunther and Company, Calle O'Higgins 62, Valparaiso.

Heubel, Carlos E., Antofagasta.

Heubel, Herbert, Antofagasta.

Klammer, Guilermo, Valparaiso and Santiago.

Misol and Dübrock, Punta Arenas.

Puebla, Joaquin, Antofagasta.

Sporke & Traeger, Coquimbo.

Wiedmaier, C., Serrano 35, Valparaiso.

COLOMBIA.

Ardilla, Manuel, Tumaco.
Heimann, Max, & Company, Tumaco.
Medima, E., P. O. Box 140, Barransmuilla.

ECUADOR.

Chanange, Gustavo, Guayaquil.
Pimentel, Juan L., Guayaquil.

JAPAN.

Hoene, H., P. O. Box 226, Kobe.
Kawamoto Kiyoji, Yamamoto-dori, 4, Chome, Kobe.
Kuwada (*alias* of Yoshioka Kojiro), 50, Shimo Yamate-dori Itchome, Kobe.
Taylor, Cooper & Company, Kobe.

MOROCCO.

Guessus, Mohammed, Tetuan.

NETHERLANDS.

Algemeene Nederlandsche Chemische Maatschappy, N. V., Kuiperstraat 48-50, Amsterdam.

Borawski, O. W., Groenstraat 56, Roosendal.
Borleffs & Company, Haagscheveer 16, Rotterdam.
Ceuvell, J. L., Hoogte Kadijk 147, Amsterdam.
Daarnhouwer & Company, Raadhuisstraat 46, Amsterdam.
Fischer, J., & Company, Badhuisweg 18, Scheveningen.
Goudsmit, Leo, Heerengracht 109, Amsterdam.
Groenendijk & Garschagen, Koningsplein 1, Amsterdam.
Heidebroek, Harmann, & Company, Boompjes 40A, Rotterdam.
Jordan, L. (Maison Chic), Kalverstraat 117, Amsterdam.
Landy, Ignaz, Fred. Hendriklaan, 34, Scheveningen.
Metz, Heinrich, Groote Draaisteeg 4, Rotterdam.
Vries, J. & N. A. de, Stationsweg 43, Rotterdam.

NETHERLAND EAST INDIES.

Arnold, W. O., Medan.
Bangoen Estate (Dolok Malela), East Coast of Sumatra.
Bangoen Landbouw Maatschappy, Dolok Malela and Pantoean, East Coast of Sumatra.
Borneo Industrie Maatschappy, Bandjermasin.
Brinker H. Den, Samarang and Sourabaya.
Caffin, J., Gorontalo.
Duitsch Indische Cultuur Maatschappy, Sourabaya.
Forrer, Gustav, Tebing Tinggi, Sumatra.
Glückmann, L. G., Sourabaya.
Haan, Louis de, Medan.
Hashimoto Brothers, Sourabaya.
Hoeven, Emil van der, Batavia.
Import Maatschappy De Sourabaya.
Leersum, O. van, Sourabaya.
Limoesnongal Estate, Java (Preanger Regencies).
Loebell, M. c/o Sourabaya Oliefabriek, Sourabaya.
Marihat Sumatra Plantagen Cie., G.m.b.H., Siantar, East Coast of Sumatra.
Moerkerken, L. van, c/o Sourabaya Oliefabriek, Sourabaya.
Mentage Bureau, Bandoeng.
Muller, Rudolph, Bandoeng.
Nagara Estate, Java (Preanger Regencies).
Pantoean Estate, East Coast of Sumatra.
Priboean Cultuur Syndicaat, East Coast of Sumatra.
Röhrig, F. A. C., Kampement 48, Sourabaya.
Schwenkel, A., Balikpapan.
Soengei Bloetoe Estate, East Coast of Sumatra.
Soe Hoo Sing Handels Maatschappy, Sourabaya.
Still, Otto, Kali Bessar, Batavia.
Technische Bureau de Vlijt, Sourabaya.
Tjikopo Noord Estate, Java (Batavia Regency).
Tjimoelang Estate, Java.
Tjitembong Estate, Java.
Vlijt (De), Technische Bureau, Sourabaya.

Vries, Maison de, Sourabaya.
Weeren, H. van, Sourabaya.
Wolff's Machinefabriek, Sourabaya.
Wolff's Stoomkoffiebranderij, Sourabaya.

NORWAY.

Aaroe, Alb, Aalesund.
Braastad & Company, Toldbodgt. 35, Christiania.
City Magazin, A/S., Kirkegt 30, Christiania.
Fiskaa Nitrate Works, Christiansand.
Henie, Wilhelm, Prinsensgt. 13, Christiania.
Johannesen, B. H., A./S., Kirkegade 8 and Storg. 2, Christiania.
Korner, H., Skippergatan 15, Christiania.
Lorentzen, W. P., Toldbodgaten 4, Christiania.
Nordiske Grube Kompagni, A./S., Kjobmandsgt. 16, Trondhjem; and Melovari Senjen.
Ous, Klaus (of Jacobsen and Braastad), Toldbodg 35, Christiania.
Skullerud, Carl (of Jacobsen & Braastad), O. Voldgt. 12, Christiania.
Trosvik Slip & Verksted (Patent Slipway Company), (Einar Stensrud), Brevik.

PARAGUAY.

Société Fran Caise D'Exportation (Sociedad Anonima), Sucesora de José Bell & Company, Asuncion.

SPAIN.

Arrarte, Viuda e Hijos De Casiano de, Calle Somorrostro, Santander.
Ballestero, Antonio H. (S. en C.), Malaga.
Bas (see Morel Bas, Joaquin).
Bayer, Federico, & Company, Calle Ausias March 14-18, and Calle Bruch 18, Barcelona.
Blay (see Mas Blay, Antonio).
Bosch (see Olivery Bosch, Juan).
Botey, Joaquin, Calle Salmeron 59, Gracia, Barcelona.
Burmester, Julius Wilhelm Gerhard, Travesia del Banco 2, Vigo.
Capmany, Juan, Port Bou.
Colas, Gelatinas y Abonos, Sociedad Anonima Espanola de, Calle Alcala 69 and Calle del Prado 4, Madrid
Dauphin, Alberto, Seville.
Drogueria Modela, Calle Torrijos 112, Malaga.
Einstein, Bernardo, Principe Alfonso 64, Murcia.
Fraile, Manuel, Calle, Princesa 63 and Calle San Hermenegilde 5, Madrid.
Garcia, Arsenio (see Valveroe Garcia, Arsenio).
Gerdtzen, Otto, Calle de Utziaz 16, Vigo; and Gijon.
Gomez, Candido, Ayamonte.
Greiner, C. A., E Hijos, San Feliu de Guixols.
Hafner & Wienken, Calle Torrijos 112, Malaga.
Haya, Antonio, Calle Alfonso XII 32, Seville.
Hispano Alemana de Transportes Internacionales, Sociedad, Barcelona.
Industria Electrica, La, Calle Banquillo 28, Madrid; and Barcelona.
Ingles (or Yngles) Martin, Port Bou.
Mas Blay, Antonio, Calle Montesion 14 and 16, Magdalenas 8 and Calle Fernando 41, Barcelona.
Meyerh of Hermanos y Thomson y Cia., Bruch 19 and Calabria 263, Barcelona.
Morata, Antonio Visconti (see Visconti Morata, Antonio).
Morel Bas, Joaquin, Calle Valencia 351, Barcelona.
Morin, Jules, Paséo Gracia 61, Calle Ausias March 14-18 and Calle Lauria 108, Barcelona.
Oliver y Bosch, Juan, Santa Cruz de Tenerife.
Rubio, Juan, Malaga.
Sales, Angel, Calle Fernando 41, Barcelona.
Sociedad Anonima Española de Colas, Gelatinas y Abonos, Calle Alcala 69 and Calle del Prado 4, Madrid.
Stierlen, Ernesto, Pascual y Genis 26, Valencia.
Valverde Garcia, Arsenio, Calle Diputacion 348, Barcelona.
Visconti Morata, Antonio, Plaza Constitucion 14 and 15, Alicante.
Wolf, Rudolf, Calle Alcalá 52, Madrid.
Yngles (see Ingles, Martin).

SWEDEN.

Kanold Broderna, Chocoladfabrik, Jacobsdahl, Orgryte, Gothenburg.
Lindegren & Rae, A./B., Bredgr. 2, Stockholm.

VENEZUELA.

Amodo, Joaquin, Maracaibo.
Belloso Rossel Hermanos, Maracaibo.
Bozo, Audio, & Company, Maracaibo.
Gracia, C. M., Maracaibo.
Pulgar, J. A. é Hijo, Maracaibo.
Quintero, Ciro, Maracaibo.
Vargas, T. Enrique, Maracaibo.

REMOVALS.

ARGENTINA AND URUGUAY.

Borowsky and Company, Calle Sgto. Cabral 172, Rosario, Argentina.
Eberson, Otto, Montevideo, Uruguay.
Iglesias, Justo, A., Piedras 338 and Dom. Agraciada 2114, Montevideo, Uruguay.
Muller (or Miller), Frederico, Livestock Importer, Buenos Aires, Argentina.
Ruete & Guyer, Montevideo, Uruguay.

BRAZIL.

Cardoso, Victor Mattos. Para.
Nobrega, Sergio Augusto, Joinville, Sta. Catharina; and Sao Francisco do Sul.
Oliva, G. Sao Paulo.

CHILE.

Spoerer, Oscar, & Company, Concepcion.

GREECE.

Frandzis, P., & Fiorentino, G., Vathy, Samos.

JAPAN.

Harada Kakujiro, Kobe.

MOROCCO.

Ankri, Yusef el, Laraiche.
Assayag, Solomon, Laraiche.
Azulay, Solomon David, Alcazar.
Bendayan, Salomon, Laraiche.
Kouira, Drees, Laraiche.

NETHERLANDS.

Aker, P., Andijk.

NORWAY.

Henriksen, G. A., & Company, Ruselokveien 4, Christiania.
Jacobsen & Braastad, Toldbodgt, 35, Christiania; and Aalesund (see Braastad & Company).
Olsen, Kornelius (Smorfabrikken "Victoria"), Bredgt. 10, and Jorenholmsg. 14 Stavanger.
"Victoria" Smorfabrikken (see Olsen Kornelius).
Walther's (Henrik) Farvehandel, Gronlandsleret 46 and 53, Christiania.

PHILLIPPINE ISLANDS.

Merlo, Timeto.

PERU.

Leon, Felix, Pacasmayo.

SWEDEN.

Anderson, S. August, Skeppsbron, 3, Malmö.
Henriksson, Axel, Brunkebergstorg 15, Stockholm.

VARIATIONS.

BOLIVIA.

Schutt, Nicolas (Partner of Morales, Bertram and Company), Sucre.

BRAZIL.

Boschen, Carlos, & Company, Rua Conde de Bomfin 1326, Rio de Janiero.
Marx, W. (*alias* Henrique Oliveira & Company, *alias* "Norbert Hertz" *alias* "Nils Nissen"), Rua da Alfandega 102, Rio de Janeiro.

"Mins Missen" (see W. Marx),
should read
"Nils Nissen" (see W. Marx).

CHILE.

Armstrong, Isaac Enrique, Talcahuano.
Samhaber, Augusto, Valparaiso; and Casilla 619, Calle Merced, 720, Santiago.

DENMARK.

Phonix Agentur (or Phonix Company), Vestervoldgade 11, Copenhagen. (No connection with Phonix A-S., Godthaabsvej 88.)

ECUADOR.

Malheur & Company, Manta,
should read
Mahler, Julio, & Company, Manta.

JAPAN.

Erneko, K. (K. Ernecke), 126, Yamate-cho, Yokohama.
Griebel, P. (P. Greeble), 40, Kobe and P. O. Box 226, Kobe.
Habu & Company, 82, Sakae-machi, 1, Chome, Kobe.
Imada, Takehiro (Imada & Company), 39, Akashi-machi, Kobe.
Kimura, K. Kimura Shoten Shimo-osaki, Tokyo; 4, Honkawaya-cho, Nihonbashi Tokyo; and 81, Kyo-machi, Kobe.

Kojiro Yayama, Shimo Yamate-dori, 2, Chome, Kobe,
should read
Yayama Shoten, Ikutamaye, and 50, Shimo-Yamate-dori, 1, Chome, Kobe.
Liesecke, J., 80, Kyo-machi, and 17, Harima-machi, Kobe.
Nakamura Yushutsuten (Nichidoku Shoten), 169, Sannomiya-cho, Itchome, Kobe.

NETHERLANDS.

Fisher, Leon, Belvedereweg 11, Scheveningen.

NETHERLAND EAST INDIES.

Vrijberghe de Coningh, A. J., Sourabaya.

PHILIPPINE ISLANDS.

Los Helios, Manila,
should read
Helios (Los) Cigar Factory, Isla de Romero 13, Manila.

SPAIN.

Barrau, Teixido, Passeo de Gracia 47, Barcelona,
should read
Barrau (see Teixidö Barrau, Juan).
Teixidö Barrau, Juan, Passeo de Gracia 47, Barcelona.
Soujol Carlos, Piaza Urquinaona 3, Barcelona.

UNITED STATES OF AMERICA.

International Import and Export Company, 136, South Fourth Street, Philadelphia, Pa. (No connection with International Import and Export, Inc., White Building, Seattle, Washington) or (International Import and Export Company, 310, Chestnut Street, Philadelphia, Pa.).

VENEZUELA.

Quinters, Carracciolo, Santa Ana,
should read
Quintero Santana, Caracciolo, San Cristobal.

This Department notification No. 4157-C. W., dated the 21st April 1917, published at pages 667 to 672 of the *Gazette of India* of the same date is hereby cancelled.

The 28th April 1917.

No. 4591-*C. W.*—In exercise of the powers conferred by Section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), the Governor-General in Council is pleased to prohibit the export of tanned and partially tanned buffalo (including buffalo calf) hides to the United Kingdom;

Provided that nothing in this notification shall be deemed to prohibit—

(*i*) the export of any goods by, or for the use of, the Crown ; and
(*ii*) the export of any goods under a license granted by the Chief Customs Officer at the place of export.

STORES AND PLANT.

The 26th April 1917.

RESOLUTION -By the Government of India, Department of Commerce and Industry.

No. 4604-I.—The Governor-General in Council is pleased to direct that the following shall be added to Rule 4 of the rules for the supply of articles for the public service promulated with the Resolution in this Department No. 5829-5876-11, dated the 24th July 1913, as sub-clause (*l*), the present sub-clause (*l*), being re-numbered as sub-clause (*m*) :—

" (*l*) Cheap articles of common use required in small quantities only."

ORDER.—Ordered that this Resolution be communicated to all Departments of the Government of India, to all Local Governments and Administrations, to the Comptroller and Auditor-General, to all Accountants-General and Comptrollers, to the Audit Officer, Delhi, to all Heads of Departments subordinate to this Department, to the Private and Military Secretaries to His Excellency the Viceroy and to the Indian Munitions Board.

Ordered, also, that the Resolution be published in the *Gazette of India* for general information.

TELEGRAPHS.

The 28th April 1917.

No. 4492-*P. & T.*—In exercise of the powers conferred by Section 7 of the Indian Telegraph Act, 1885 (XIII of 1885), the Governor-General in Council is pleased to direct that the following amendment shall be made in the rules published with the notification of the Government of India in the Department of Commerce and Industry, No. 6975-1-37 (Telegraphs), dated the 16th September 1909, as subsequently amended, namely :—

In rule 3 after the words " If both the offices of origin and destination are closed, the extra fee shall be two rupees, but if only one of them is closed one rupee " the following shall be inserted, namely :—

" If a telegram has to pass through an intermediate office which itself is closed, an extra fee of one rupee shall also be payable in respect of that office."

H. F. HOWARD,
Secretary to the Government of India.

ARMY DEPARTMENT.

Simla the 27th April 1917.

CANTONMENTS.

REGULATIONS.

No. 639.—The following draft of a notification which it is proposed to issue in exercise of the powers conferred by section 24 of the Cantonments Act, 1910 (XV of 1910) is published, as required by section 25, sub-section (1) of the said Act, for the information of persons likely to be affected thereby, and notice is given that the draft will be taken into consideration by the Governor-General in Council on or after the 27th May 1917.

Any objection or suggestion which may be received from any person with respect to the draft before the date fixed aforesaid will be considered by the Governor-General in Council.

In exercise of the powers conferred by section 24 of the Cantonments Act, 1910 (XV of 1910), the Governor-General in Council is pleased to direct that the following amendments shall be made in the Cantonment Code, 1912, namely :—

In sub-section (1) of section 2 of the said Code —

(1) *For* clause (*c*) the following shall be *substituted*, namely —

" (*c*) 'Brigade' means any area allotted to one of the Brigades into which the Army in India is for the time being divided but does not include an independent Brigade."

(2) *For* clause (c) (c) the following shall be *substituted*, namely—

"(d) 'Division' means any area allotted to one of the Divisions into which the Army in India is for the time being divided and includes an independent Brigade."

(3) Clause (g) is hereby cancelled.

(4) Clauses (d), (e) and (f) shall be relettered (e), (f) and (g).

No. 640.—In exercise of the powers conferred by section 18 (1) of the Cantonments Act, 1910 (XV of 1910), the Governor-General in Council is pleased to declare that in every cantonment in British India in which a water-tax is for the time being imposed under section 15, sub-section (1) clause (a) of the said Act, all Soldiers' Homes or Institutes, which are recognised as such by the Officer Commanding the Division or Independent Brigade, shall be exempt from the payment of the said tax.

JUDICIAL.

No. 641.—In pursuance of Section 2 of the Defence of India (Criminal Law Amendment) Act 1915, as subsequently amended, the Governor-General in Council is pleased to direct that the following amendments shall be made in the Defence of India (Consolidation) Rules, 1915, published with the notification of the Government of India in the Legislative Department, No. 86, dated the 9th December 1915, namely—

1. For rule 11A of the said rules, the following rules shall be substituted namely—

Power to require particulars of certain articles.

11A. (1) The Governor-General in Council or any officer of Government authorised by him in this behalf may, by order in writing, require any person engaged in the production, manufacture, purchase, sale, distribution, transport, storage or shipment of any product, article or thing which can in the opinion of the Governor-General in Council, be utilised in connection with the prosecution of the present war to give such particulars as to his business to such authority and within such time as may be specified in the order.

(2) Orders may be made under sub-rule (1) in respect of any class of persons, and in respect of any class of product, article or thing and the particulars required may amongst others include particulars as to machinery, working of plant, output, labour force, wages, cost of production or manufacture, sources of supply, sales, deliveries, shipments, stock in hand, purchases and prices.

(3) If any person fails to comply with any order made under sub-rule (1) or with any requirement made thereunder, he shall be deemed to have contravened these rules.

(4) Any authority having power to make an order under sub-rule (1) may, for the purpose of testing the accuracy of any particulars furnished in accordance with the provisions of sub-rule (1), or of obtaining particulars in a case where an order under that sub-rule has not in the opinion of such authority been sufficiently complied with, empower by general or special order any person to enter and search any place in which such person has reason to believe that any product, article or thing referred to in sub-rule (1) is produced, manufactured, kept or stored, and to take such measures as such person thinks necessary for ascertaining and recording accurate and sufficient information with regard to any such product, article or thing.

(5) If any person, except as authorised by the authority under whose order the information was obtained, discloses or makes use of any information obtained in accordance with the provisions of this rule, he shall be deemed to have contravened these rules.

Power to take possession of certain articles.

11AA. (1) Where, in the opinion of the Governor-General in Council, any product, article or thing or class of product, article or thing can be utilised in connection with the prosecution of the present war, the Governor-General in Council or any officer of Government authorised by him in this behalf may, by order in writing, require the owner or person in charge of product, article or thing, to place the same at the disposal of the Governor-General in Council at such time and place may be specified in order, and the Governor-General in Council may dispose of and use the same in such manner as he may consider necessary or expedient.

(2) Where in accordance with an order made in exercise of the power conferred by sub-rule (1), any product, article or thing has been placed at the disposal of the Governor-General in Council, the Governor-General in Council shall pay to the owner, thereof such compensation

for any loss immediately attributable to such order and for any services rendered or expenditure incurred in complying therewith as in default of agreement may be decided to be just and reasonable having regard to the circumstances of the case, by the arbitration of a person having expert knowledge of matters such as that in dispute to be nominated in this behalf by the Governor-General in Council and such decision shall be final.

(3) If the owner or any person in charge of any product, article or thing disobeys or neglects to comply with any order made in the exercise of the power conferred by sub-rule (1), such owner or person shall be deemed to have contravened these rules, and the authority making the order may forthwith take possession of the product, article or thing specified in the order and may dispose of and use the same in such manner as he may consider necessary or expedient.

(4) If, after an order has been made under sub-rule (1), any person in charge of any product, article or thing specified in such order (without the consent of the authority making the order) sells, removes or secrets the same or any part thereof or deals with it in any way contrary to any conditions imposed in any license, permit or order, that may have been granted in respect thereof, he shall be deemed to have contravened these rules.

2. For rule 11D of the said rules, the following shall be *substituted*, namely—

Utilization of any mine, quarry, mineral deposit, industrial concern or business for war purposes.

11D. (1) Where in the opinion of the Governor-General in Council any mine, quarry, mineral deposit, industrial concern or business can be utilised in connection with the present war, the Governor-General in Council may by order in writing, require the owner or person in charge of such mine, quarry, mineral deposit, industrial concern or business—

(*a*) to place at the disposal of the Governor General in Council at such time and place, as may be specified in the order, the mine, quarry, mineral deposit, industrial concern or business together with all buildings, works and plant connected therewith, or any part thereof which may be specified in the order, and the Governor-General in Council may, for and during the continuance of the Act, dispose of the mine, quarry, mineral deposit, industrial concern or business in such manner as he may consider necessary or expedient; or

(*b*) to place the Governor-General in Council in control of the mine, quarry, mineral deposit, industrial concern or business as from the date of the order or from any later date mentioned in the order, and with effect from such date the owner, agent and manager of every such mine, quarry, mineral deposit, industrial concern or business, and every officer thereof, and where the owner of the same is a company, every director of the company, shall comply with the directions of the Governor-General in Council or of any officer of Government authorised by him in this behalf as to the management and user of the mine, quarry, industrial concern or business;

(*c*) in the case of any industrial concern or business which manufactures or produces or can manufacture or produce or carries out, or can carry out any operation or process required in the manufacture, production, renovation or repair of any product, article or thing which can in the opinion of the Governor-General in Council be, utilised in connection with the prosecution of the present war, to carry on the work thereof in accordance with such directions as he may from time to time receive from the Governor-General in Council or any officer of Government authorised by him in this behalf.

(2) Where any order made in the exercise of the power conferred by sub-rule (1) has been complied with, the Governor-General in Council shall pay to the owner of such mine, quarry, mineral deposit, industrial concern or business such compensation for any loss immediately attributable to such order and for any services rendered or expenses incurred in complying therewith as, in default of agreement, may be decided to be just and reasonable, having regard to the circumstances of the case, by the arbitration of a person having expert knowledge of matters such as that in dispute, to be nominated in this behalf by the Governor-General in Council, and such decision shall be final.

(3) If any person disobeys or neglects to comply with any order made or direction given in exercise of the power conferred by or under sub-rule (1) he shall be deemed to have contravened these rules and the authority making the order or given the direction may take such action as he thinks necessary to give effect to the same, and, in particular may, in the case of an order under clause (*a*) take possession, or in the case of an order under clause (*b*) assume control, of the mine, quarry, mineral deposit, industrial concern or business.

INDIAN DEFENCE FORCE.

APPOINTMENTS, PROMOTIONS AND RESIGNATIONS.

1st Punjab Volunteer Rifles

No. 645.—Second-Lieutenant Edwin Haward to be Lieutenant, to fill an existing vacancy Dated the 2nd January 1917.

A. H. BINGLEY, *Major-General.*

BOARD OF EXAMINERS.

NOTICE.

Text-books, etc., for sale.

List of text-books, etc., prescribed for the examination (other than departmental) of Civil and Military officers in Oriental languages (Urdu, Persian, Arabic, Hindi, Sanskrit, Assamese, Bengali and Uriya), together with annual collections of Specimens of Examination Papers, obtainable from the Board of Examiners, Calcutta, can be had from the Secretary, Board of Examiners, Calcutta.

Persian and Arabic Instructors.

Two fully qualified instructors, natives of Persia and Arabia, respectively, are maintained by the Government of India, for the convenience of officers wishing to study Persian and Arabic. The services of these instructors may be obtained in Calcutta, on application to the Secretary, Board of Examiners.

The instructors shall be stationed at Simla during the ensuing hot weather from the end of April to the end of October to give instruction to candidates on study leave there. Their services can be engaged on application to the Board of Examiners, Calcutta.

Qualified Urdu Teachers.

AMBALA.

M. Mohd. Miyan Khan ...	... Saddar Bazar, Ambala
M. Mohd. Akbar Khan ...	... The Oriental Lodge, Ambala
M. Anand Sarup ...	... Saddar Bazar Ambala Cantonment (winter only).
M. Shaikh Amir Bukhsh, Gyani, Munshi Fazil	Regimental Munshi, 1/9th Middlesex Regiment, Ambala.

FEROZEPORE.

M. Suraj Narain, B.A. ...	... Kabari Bazar, Ferozepore.
M. Harnam Das ...	Headmaster, Hindu Girls' School, Ferozepore City.

JHELUM.

M. Thakur Das Pahwa ...	... Officers' Munshi, Jhelum.

JULLUNDUR.

M. Karam Chand ...	... C/o Jacki Mull & Sons, Saddar Bazar, Jullundur Cantonment.

KASAULI.

M. Anand Sarup ...	... Depôt Munshi, Kasauli (summer only).

LAHORE.

M. Sham Lal, Bhargava ...	... Officers' Munshi, Saddar Bazar, Lahore Cantonment.
M. Sayyad Aulad Ali, Gilani	... Miran Shah Lane, Taksali Gate, Lahore.
M. Mohd. Khalil-ur-Rahman, Sabri	... Mohalla Sammian, Chhawni Manawala, Taksali Gate, Lahore.
M. Mool Chand Saihgal	... Regimental Munshi, 1/5th Devonshire Regiment, Saddar Bazar, Lahore Cantonment.

MURREE HILLS.

M. S. C. Bagchi ...	... Munshi, Lawrence Government European School, Ghoragali, P. O. Murree Hills.

RAWALPINDI.

M. Ghulam Muhiuddin ...	... R. A. Brigade Munshi, Rawalpindi.
M. Ghulam Rasul ...	... Saddar Bazar, Rawalpindi.
M. Kazi Abdul Haqq Khan	... C/o Kazi Najam-ud-din Khan, Officers' Munshi, Jhangi Street, Rawalpindi City.

SIALKOT.

M. Ajab Shah Anand ...	... Officers' Munshi, Saddar Bazar, Sialkot.

N. B.—

Whenever any teacher ...

Registered No. L. 864

The Government Gazette

PUNJAB AND ITS DEPENDENCIES.

Published by Authority.

LAHORE, FRIDAY, MAY 18, 1917.

PART II.

Republications from the "Gazette of India."

GOVERNMENT OF INDIA, FINANCE DEPARTMENT.

NOTIFICATION No. 380-F., Delhi, the 1st March 1917.

INDIAN WAR LOAN.

The whole of the cash subscriptions received will be given to His Majesty's Government for the prosecution of the War.

5 per cent. War Loan 1929—1947.

5½ per cent. War Bonds 1920, 5½ per cent. War Bonds 1922.

Post Office 5-year Cash Certificates (Issue of 1917-18).

Principal and interest secured on the assets and revenues of the Government of India.

I.—War Loan 1929—147.

ISSUE PRICE: Rs. 95 PER CENT. payable as follows:

For fully paid allotments: Rs. 95 per cent. on application.

For instalment allotments: Rs. 15 per cent. on application and the balance in four monthly instalments of Rs. 20 per cent. each on the 15th day, or if that be a Sunday, on the 16th day, of the first, second, third, and fourth months succeeding that in which the application is made.

INTEREST: Rs. 5 PER CENT. per annum payable on the 15th February and the 15th August.

DATE OF REDEMPTION.—If not previously redeemed, the War Loan 1929—1947 will be repaid at par on the 15t[illegible]gust 1947: but the Government of India reserve to themselves the right to redeem the Loan or any part o. it at par, on or after the 15th August 1929, on giving three calendar months' notice in the *Gazette of India*.

SINKING FUND.—For the purpose of providing against depreciation in the market price of the War Loan 1929—1947, the Government of India undertake to set aside annually a sum equal to one and one-half per cent. of the amount of the War Loan 1929-1947 to form a fund to be used for the purchase of securities of that loan for cancellation, whenever the market price falls below the issue price.

338 PGG

II.—War Bonds 1920 and War Bonds 1922.

(FREE OF INCOME TAX).

ISSUE PRICE : Rs. 100 PER CENT. payable as follows :

For fully paid allotments : Rs. 100 per cent. on application.

For instalment allotments : Rs. 20 per cent. on application and the balance in four monthly instalments of Rs. 20 per cent. each on the 15th day, or if that day be a Sunday, on the 16th day, of the first, second, third, and fourth months succeeding that in which the application is made.

INTEREST : Rs. 5½ PER CENT. per annum payable on the 15th February and the 15th August.

DATE OF REDEMPTION : War Bonds 1920 are repayable on the 15th August 1920, War Bonds 1922 on the 15th August 1922.

III.—Post Office 5-year Cash Certificates.

(FREE OF INCOME-TAX).

FOR

Rs. 10, Rs. 20, Rs. 50, and Rs. 100.

PAYABLE 5 YEARS AFTER ISSUE.

ISSUE PRICE :

Rs. 7-12, Rs. 15-8, Rs. 38-12, and Rs. 77-8.

These certificates may also be cashed at the Post Office of issue at any time during the five-year period at the rates prescribed in Annexure D to this Notification.

Form of securities. 1. Securities in respect of War Loan 1929—1947, War Bonds 1920 and War Bonds 1922, will be issued at the option of the applicant (to be stated in his application) in the following forms—

(1) Inscribed Stock Certificate	...	transferable by deed ;
(2) Promissory Notes ...	...	transferable by endorsement ;
(3) Bearer Bonds ...	...	transferable by delivery.

In the absence of any specified option, securities will, in the first instance, be issued in the form of Inscribed Stock Certificates.

Income-tax. 2. Interest on War Bonds 1920 and War Bonds 1922 will be exempt from income-tax but not from super-tax.

Interest on War Loan 1929—1947 is not exempt from income-tax or super-tax. Income-tax will be levied in accordance with the provisions of Part III of the Second Schedule of the Income-tax Act.

Conversion rights. 3. For every Rs. 100 (nominal) of War Loan 1929—1947 taken up, the subscriber may convert Rs. 150 (nominal) of the 3 per cent. of any of the 3½ per cent. Rupee Loans, or of the 4 per cent. Conversion Loan, 1916-17, of the Government of India, and receive in lieu thereof War Loan 1929—1947 at the rate of :—

Rs. 65 War Loan (nominal), for every Rs. 100 (nominal), of 3 per cent. loan converted.

„ 76 „ „ „ „ „ „ „ „ 3½ „ „ „ „

„ 92 „ „ „ „ „ „ „ „ 4 „ „ Conversion Loan converted.

together with such further amount of War Loan as may be required to make up an exact multiple of Rs. 100, subject to the payment in cash of this further amount less one anna in the rupee.

4. Conversion rights may be exercised at any time after the 1st November 1917 but not after than the 15th January 1918. Conversion warrants will be negotiable and will be issued in Bearer form.

5. Securities of War Loan 1929—1947 issued by conversion will bear interest from he 15th August 1917. No interest will be paid separately in respect of the cash payments made under clause 3 above.

6. Holdings of War Loan 1929—1947, War Bonds 1920, and War Bonds 1922, do not carry any right of conversion into any future issue that may be made by the Government of India.

Applications.

7. Applications for War Loan 1929 - 1947, War Bonds 1920 and War Bonds 1922 (other than applications through the Post Office under the procedure described in clauses 20 to 23 of this Notification) should be in the form appended (Annexure A), and may be presented any day from Thursday, the 15th March 1917, to Friday, the 15th June 1917, to any of the following officers or persons :—

(1) The Controller of Currency, Calcutta, or any Provincial Accountant-General or Comptroller,

(2) The Secretaries and Treasurers, Banks of Bengal, Bombay and Madras, at their Head Offices, or the Agents of these Banks at any Indian Branch, and

(3) Officers in charge of Government treasuries at district head-quarters.

8. Applications must be for sums of Rs. 100 or multiples of that sum.

9. Applications for the sum of Rs. 100 only must in all cases be accompanied by full payment, namely, Rs. 95 in the case of War Loan 1929—1947, and Rs. 100 in the case of War Bonds 1920 and War Bonds 1922.

10. Applications for sums of Rs. 200 or more in War Loan 1929—1947, War Bonds 1920 or War Bonds 1922 may be either for :—

(*a*) Fully paid allotments, or

(*b*) Instalment allotments.

11. Applications for Post Office 5-year Cash Certificates will be regulated by the procedure described in clauses 32 to 40 of this Notification.

Brokerage.

12. A commission of one-eight per cent. will be allowed to recognised bankers and brokers on allotments made in respect of cash applications bearing their stamp, but this commission will not be allowed in respect of applications received through the Post Office, including applications for Post Office 5-year Cash Certificates, or in respect of applications for conversion.

Supplementary provisions.

Fully paid allotments.

13. Applications for fully paid allotments must in all cases be accompanied by payment of the full amount payable. Fully paid Allotment Letters, exchangeable in due course for Securities, *viz.*, Stock Certificates, Promissory Notes, or Bearer Bonds, will be issued in respect of such allotments. Interest due from the date of payment to the 14th August 1917 will be payable by warrant at the time of the issue of Securities, which will bear interest payable half-yearly commencing from the 15th August 1917.

Instalment allotments.

14. Applications for instalment allotments must in all cases be accompanied by payment of the first amount of the instalment stated above to be payable in respect of such applications. In the case of default in the payment of any instalment by its proper date, any instalments previously paid will be liable to forfeiture. Allotment Certificates exchangeable in due course for Securities, *viz.*, Stock Certificates, Promissory Notes, or Bearer Bonds, will be issued in respect of such allotments.

In the case of instalment allotments paid in full on or before the 15th August 1917, the interest due on the instalments from the date of actual payment to the 14th August 1917 will be payable by warrant at the time of issue of Securities, which will bear interest payable half-yearly commencing from the 15th August 1917.

In the case of instalment allotments paid in full after the 15th August 1917, the interest due on the instalments from the date of actual payment to the 14th February 1918 will be payable by warrant at the time of issue of Securities, which will bear interest payable half-yearly commencing from the 15th February 1918.

Methods of payment.

15. Applications must be accompanied either—

(1) By a receipt, for the amount payable thereon, from the Head Office, or any Indian Branch Office, of the Banks of Bengal, Bombay and Madras, or from an officer in charge of a Government Treasury at district head-quarters; or

(2) By a cheque, for the amount payable thereon, drawn in favour of the officer to whom, and on a Bank in the place at which, the application is presented; or

(3) By whole currency notes for the amount payable thereon.

Subsequent instalments may be paid into the Head Office, or any Indian Branch Office of the Bank of Bengal, Bombay, or Madras, or into any Government Treasury at district head-quarters to be named by the applicant in his application.

Conversion procedure.

16. Conversion warrants will be issued by the Public Debt Office, which in this connection means the Presidency Banks of Bengal, Bombay and Madras, respectively, at their Head Offices, on presentation of the Allotment Letters or of the Allotment Certificates (after these latter have been fully paid up) referred to in clauses 13 and 14 above.

17. Applications for conversion duly completed should be made within the dates prescribed in clause 4 to :—

(1) The Public Debt Office, as above defined, or any Indian Branch Office of a Presidency Bank; or

(2) A Government Treasury at district head-quarters, for transmission to the Public Debt Office,

and should be accompanied :—

(1) By the necessary Conversion warrants ;
(2) By the securities (duly receipted) tendered for conversion ; and
(3) By the cash payment, if any, referred to in clause 3.

18. The same warrant may be used partly for the conversion of securities of the 4 per cent. Conversion Loan and partly for the conversion of securities of the 3½ per cent. or the 3 per cent. Rupee Loans. Where the securities thus converted do not exhaust the full amount of conversion rights allowed by the Conversion warrant, the holder may apply to, and will then receive from, the Public Debt Office a fresh warrant for the difference.

19. On application by the holder a warrant will be sub-divided by the Public Debt Office into two or more warrants on payment of a fee of 4 annas in respect of each of the warrants issued in exchange.

POST OFFICE SECTION.

(SPECIAL PROVISIONS FOR APPLICATIONS THROUGH THE POST OFFICE.)

20. Applications for War Loan 1929—1947, War Bonds 1920, and War Bonds 1922 will also be received at any Post Office authorised to transact savings bank business from Thursday, the 15th March 1917, to Monday, the 15th October 1917, from any person whether previously a depositor in the Post Office savings bank or not, subject to the conditions stated in the following clauses.

Form of Application. 21. Applications must be made in the special form prescribed in Annexure B.

Maximum and minimum amounts. 22. Applications through the Post Office must be for sums of Rs. 25 or any multiple thereof. The same person may not apply for or hold through the Post Office more than Rs. 22,500 in all under this Notification, of which not more than Rs. 7,500 may be in War Loan 1929—1947 ; not more than Rs. 7,500 may be in War Bonds 1920 and War Bonds 1922 singly or together ; and not more than Rs. 7,500 may be in Post Office 5-year Cash Certificates—see clause 37.

NOTES (1).—Applications through the Post Office under this Notification will be permitted irrespective of any holdings of other securities previously obtained through the Post Office.

(2) Amounts of War Loan 1929—1947 obtained by conversion will not be taken into account in applying the above limits.

Amounts payable. 23. Amounts applied for must be paid in full with the application and are not payable in instalments. But the same person may present more than one application, provided his aggregate applications do not exceed the limits prescribed in clause 22.

Method of payment. 24. The payments due as in the preceding clause may be made in either of the following ways or partly in each :—

(a) By transfer from any balance in cash standing at the credit of the applicant's savings banks account if he has one ;

(b) By a payment in coin or currency notes, or by a crossed cheque drawn on a recognized Bank in favour of the Head Postmaster of the place at which such Bank is established.

Securities. 25. Securities in respect of applications made through the Post Office will be issued either in the form of Promissory Notes or Stock Certificates. Securities thus issued may be left in the custody of the Accountant-General, Posts and Telegraphs.

Income-tax. 26. Interest payable on War Bonds 1920 and War Bonds 1922 is exempt from income-tax. Securities of the War Loan 1929—1947 are specially exempted from income-tax if deposited with the Accountant-General, Posts and Telegraphs, and for so long as they are so deposited.

Interest. 27. Interest due from the date of payment of the amount applied for to the next regular date of half-yearly payment of interest (15th August 1917 or 15th February 1918 as the case may be) will be paid in cash at the time of issue of the Securities. Future interest will begin to accrue

from the 15th August 1917 when payment of the amount applied for is made on or before the 15th August 1917, and

from the 15th February 1918 when payment of the amount applied for is made after the 15th August 1917.

Conversion. 28. An applicant for War Loan 1929—1947 through the Post Office will receive a negotiable Conversion warrant (together with forms of application for conversion) enabling him to exercise the rights specified in clause 3 above either in the manner stated in clause 17, or through the agency of the Post Office as in clause 29.

29. Conversion of securities of the 3 per cent. of any of the 3½ per cent. Rupee Loans or of the 4 per cent. Conversion Loan, 1916-17, will, subject to the cash payment, if any, referred to in clause 3, be effected by the Post Office in all cases in which the securities tendered for conversion are already in deposit with, or were originally purchased

by the convertor through, the Accountant-General, Posts and Telegraphs, on presentation at any Post Office savings bank office, after the 1st November 1917 and before the 15th January 1918,

(a) Of the necessary Conversion warrants (whether obtained through the Post Office or not) and the form of application for conversion duly filled up; and

(b) Of the securities (if any) endorsed to the Accountant-General, Posts and Telegraphs.

30. If the securities thus converted do not exhaust the full amount of conversion rights covered by the Conversion warrant, the holder will receive from the Post Office a fresh warrant for the difference, unless the unutilized amount is less than Rs. 500, in which case the warrant for the difference will be issued only on special application being made.

31. A Conversion warrant issued through the Post Office may be sub-divided on application by the holder to the Public Debt Office, in the manner stated in clause 19.

Post Office 5-year Cash Certificates.

CERTIFICATES FOR Rs. 10, Rs. 20, Rs. 50 AND Rs. 100 PAYABLE FIVE YEARS AFTER ISSUE.

32. Post Office 5-year Cash Certificates may be obtained at any time on and after the *1st April 1917* at all Post Offices at which savings bank business is transacted.

33. These Certificates will be in the form shown in Annexure C attached, and will be in four denominations :—

Rs. 10	obtainable on payment of		Rs. 7-12.
Rs. 20	"	"	Rs. 15-8.
Rs. 50	"	"	Rs. 38-12.
Rs. 100	"	"	Rs. 77-8

34. The full amount shown in the Certificate will be payable five years after the date of issue. But at any time within the five years period the holder will be entitled to payment in cash at the rates prescribed in the table attached as Annexure D.

35. Such payment will ordinarily be made at the Post Office of issue and on presentation of the Certificate. But on application to the Postmaster of the office of issue and on cause being shown payment at any other Post Office conducting savings bank business may be permitted.

36. No income-tax will be levied on these Certificates.

37. The maximum holding of these Certificates by any single individual shall not exceed Rs. 7,500 irrespective of any holdings of securities obtained by him through the Post Office of 3 per cent., 3½ per cent., or 4 per cent. Rupee Loans, or of War Loan 1929—1947 or War Bonds 1920 or War Bonds 1922.

38. These Certificates may not be transferred except by permission of the Postmaster General of the Circle in which the Post Office of issue is situated.

39. These Certificates will be kept, if so desired, in the custody of the Accountant-General, Posts and Telegraphs.

40. Forms of application for these Certificates may be obtained from any Post Office.

By order of the Governor-General in Council,

J. B. BRUNYATE,

Secretary to the Government of India.

ANNEXURE A

No._____

5 per cent. War Loan, 1929—1947.

APPLICATION FOR "FULLY-PAID ALLOTMENT".

1. In terms of the Notification of the Government of India, No. 380-F., dated the 1st March 1917, I/we hereby apply for a *Fully-paid Allotment* of Rupees (a)

(a) Figures and words should be written here.

of the above-mentioned issue.

2. I enclose a receipt / a cheque / currency notes for rupees ____________ being the amount of the required payment at the rate of Rs. 95 for every Rs. 100 of the loan applied for.

3. I/we request that any allotment made in respect of this application may be :—

NOTE.—Securities will be issued in the form of Inscribed Stock Certificate unless another form of security is specified in the application.

1. Inscribed as Stock :
2. Issued in Promissory Notes of the denominations stated below :
3. Issued in Bonds to Bearer of the denominations stated below :

______ Promissory Notes / Bonds to Bearer of Rs. __________ each.

______ Promissory Notes / Bonds to Bearer of Rs. __________ each.

______ Promissory Notes / Bonds to Bearer of Rs. __________ each.

Signature ____________________

Allotment Letter to be sent to ____________________

Address ____________________

____

Date ____________ *1917.*

ANNEXURE A.

No.———

5 per cent. War Loan, 1929—1947.

APPLICATION FOR "INSTALMENT ALLOTMENT."

1. In terms of the Notification of the Government of India, No. 380-F., dated the 1st March 1917, I/we hereby apply for an *Instalment allotment* of Rupees (a)——————of the above-mentioned issue.

(a) *Figures and words should be written here.*

2. I enclose a receipt / a cheque / currency notes for Rs.——— being the amount of the first instalment at the rate of Rs. 15 for every Rs. 100 of the loan applied for.

3. I/We hereby engage to pay (b) at the Bank of / at the Branch of the Bank of ——— at / into the Public Treasury at ——— to the account of Government the instalments as they shall become due on any allotment that may be made in respect of this application, as provided by the above notification, that is to say—

(b) *Here enter the name of the Presidency Bank or Branch of Presidency Bank or Treasury at which the instalments will be paid and score out unnecessary words.*

Rs.——being 20 per cent. of the amount applied for due on the 15th day of——— 1917 (c)

Rs.———being 20 per cent. of the amount applied for due on the 15th day of——— 1917 (c).

Rs.———being 20 per cent. of the amount applied for due on the 15th day of——— 1917 (c).

Rs.———being 20 per cent. of the amount applied for due on the 15th day of——— 1917 (c).

(c) *Here fill in the first, second, third and fourth months following that in which this application is made.*

4. I/We request that any allotment made in respect of this application may be—

1. Inscribed as Stock:
2. Issued in Promissory Notes of the denominations stated below:
3. Issued in Bonds to Bearer of the denominations stated below:

Promissory Notes / Bonds to Bearer of Rs.———each.

Promissory Notes / Bonds to Bearer of Rs.——— each.

Promissory Notes / Bonds to Bearer of Rs.——— each.

NOTE.—*Securities will be issued in the form of Inscribed Stock certificate unless another form of security is specified in the application.*

Signature———

Allotment Certificate to be sent to———

Address———

Date ——— *1917.*

ANNEXURE A.

No.______

5½ per cent. War Bonds 1920. | 5½ per cent. War Bonds 1922.

APPLICATION FOR "FULLY-PAID ALLOTMENT."

---

1. In terms of the Notification of the Government of India, No. 380-F., dated the 1st March 1917, I/we hereby apply for a *Fully-paid Allotment* of Rupees (a) ______________________ of (b) War Bonds 1920. / War Bonds 1922.

(a) Figures and words should be written here.

(b) Strike out top or bottom line.

2. I/We enclose a receipt / a cheque / currency notes for Rs.______ being the amount of the required payment at the rate of Rs. 100 for every Rs. 100 in Bonds of the issue applied for.

3. I/We request that any allotment made in respect of this application may be—

1. Inscribed as Stock :
2. Issued in Promissory Notes of the denomination stated below :
3. Issued in Bonds to Bearer of the denominations stated below :

NOTE.—*Securities will be issued in the form of Inscribed Stock certificate unless another form of security is specified in the application.*

______ Promissory Note / Bonds to Bearer of Rs.______ each.

______ Promissory Notes / Bonds to Bearer of Rs.______ each.

______ Promissory Notes / Bonds to Bearer of Rs.______ each.

*Signature*______________

Allotment Letter to be sent to______________

Address______________

Date ______________ *1917.*

Note—This form must be used for application of *ONE ONLY* of the issues of War Bonds. Application for allotments of the two issues must be made on *separate forms*.

ANNEXURE A.

No.______

5½ per cent. War Bonds 1920. | 5½ per cent. War Bonds 1922.

APPLICATION FOR "INSTALMENT ALLOTMENT."

1. In terms of the Notification of the Government of India, No. 380-F., dated the 1st March 1917, I/we hereby apply for an *Instalment Allotment* of Rupees (a) of

(b) War Bonds 1920. / War Bonds 1922.

(a) *Figures and words should be written here.*
(b) *Strike out top or bottom line.*

2. I/We enclose a receipt / a cheque / currency notes for Rs.______ being the amount of the first instalment at the rate of Rs. 20 for every Rs. 100 of Bonds in the issue applied for.

3. I/We hereby engage to pay (c) at the Bank of / at the Branch of the Bank of / into the Public Treasury at ______ to the account of Government the instalments as they shall become due on any allotment that may be made in respect of this application, as provided by the above Notification, that is to say—

Rs.______ being 20 per cent. of the amount applied for due on the 15th day of______ 1917. (d)

Rs.______ being 20 per cent. of the amount applied for due on the 15th day of______ 1917. (d)

Rs.______ being 20 per cent. of the amount applied for due on the 15th day of______ 1917. (d)

Rs.______ being 20 per cent. of the amount applied for due on the 15th day of______ 1917. (d)

(c) *Here enter the Presidency Bank or Branch of Presidency Bank or Treasury at which the instalments will be paid and score out unnecessary words.*
(d) *Here fill in the first, second, third, and fourth months following that in which the application is made.*

I/We request that any allotment made in respect of this application may be—

1. Inscribed as Stock :
2. Issued in Promissory Notes of the denominations stated below :
3. Issued in Bonds to Bearer of the denominations stated below :

NOTE.—*Securities will be issued in the form of Inscribed Stock certificate unless another form of security is specified*

Promissory Note / Bonds to Bearer of Rs.______ each.

Promissory Not / Bonds to Bearer of Rs.______ each.

Promissory Notes / Bonds to Bearer of Rs.______ each.

*Signature*______

Allotment Certificate to be sent to______

Address______

*Date*______ 1917.

Note.—This form must be used for application of *ONE ONLY* of the issues of War Bonds. Applications for allotment of the two issues must be made on *separate forms*.

ANNEXURE B.

Form of application through the Post Office for 5 per cent. War Loan 1929—1947.

(To be presented at any Post Office which does savings bank business not later than the 15th October 1917. This form may be detached and used if required.)

In terms of the Government of India Notification No. 380-F., dated the 1st March 1917,

I (a) ______________________

hereby apply for an allotment of Rupees (b) ______________ of the above-mentioned issue.

(a) Please write legibly
(b) Figures and words should be written here.

(c) Amounts paid in cash or by cheque and amounts, if any, paid by withdrawal from the savings bank balance should be shown separately in the space provided. The unnecessary clause, if any, should be scored out.

In payment (c) of the amount applied for by me

(1) I tender herewith { in cash Rs.__________. / by cheque Rs.__________.

(2) I authorize withdrawal of Rs. __________ from the amount at my credit at the Post Office Savings Bank, and enclose the Pass Book herewith.

TOTAL RS. __________

(d) Please fill up either A or B and score out the other.

Clause (i) to be scored through if the applicant has no account already open.

(A) (d) I request that any allotment made in respect of this application may be held by the Accountant-General, Posts and Telegraphs, on my behalf and the interest thereon credited to—

(i) my existing Savings Bank Account No.______ open at the __________ Post Office.

(ii) a Savings Bank account to be opened for the purpose at the __________ Post Office.

(B) I request that any allotment made in respect of this application may be :—

(i) Inscribed as Stock.

(ii) Issued in Promissory Notes of the following denominations enfaced for payment of interest at the __________ Treasury.

________ Promissory Notes of Rs.________ each.

________ Promissory Notes of Rs.________ each.

I request that a warrant authorizing the conversion of securities of the 3 per cent. or of any of the 3½ per cent. Rupee Loans or of the 4 per cent. Conversion Loan, 1916-17, of the Government of India under the terms specified in clause 3 of the notification quoted above may also be delivered to me.

Signature __________________

Address __________________

Date __________________ 1917.

Date of presentation at the Post Office.

__________ *(To be noted by the receiving Post Master.)*

Head Office Stamp.

Register No. *(To be noted by the Head Post Master).*

ANNEXURE B.

Form of application through the Post Office for 5½ per cent. War Bonds 1920 : 5½ per cent. War Bonds 1922.

(To be presented at any Post Office which does savings bank business not later than the 15th October 1917. This form may be detached and used if required.)

In terms of the Government of India Notification No. 380-F., dated the 1st March 1917, I (a) ____________________ hereby apply for an allotment of Rupees (b) ____________________

____________________ in (c) War Bonds 1920. / War Bonds 1922.

(a) Please writ[e] legibly.
(b) Figures an[d] words should b[e] written here.
(c) Strike out to[p] or bottom line.

In payment (d) of the amount applied for by me

(1) I tender herewith { in cash Rs. __________ / by cheque Rs. __________ }

(2) I authorize withdrawal of Rs. __________ from the amount at my credit at the Post Office Savings Bank, and enclose the Pass Book herewith. __________

Total Rs. __________

(d) Amounts pai[d] in cash or by cheq[ue] and amounts, i[f] any, paid by with[drawal] from th[e] savings bank bal[ance] should b[e] shown separatel[y] in the spaces pro[vided]. The un[necessary] clause, i[f] any, should b[e] scored out.

(A) (e) I request that any allotment made in respect of this application may be held by the Accountant-General, Posts and Telegraphs, on my behalf, and the interest thereon credited to—

(i) my existing Savings Bank Account No. ________ open at the __________ Post Office.

(ii) a Savings Bank Account to be opened for the purpose at the __________ Post Office.

(e) Please fill either A or B an[d] score out the other.

Clause (i) to b[e] scored through i[f] the applicant ha[s] no account alread[y] open.

(B) I request that any allotment made in respect of this application may be—

(i) Inscribed as Stock.

(ii) Issued in Promissory Notes of the following denominations enfaced for payment of interest at the __________ Treasury.

_____ Promissory Notes of Rs. ______ each.

_____ " " of Rs. ______ each.

Signature ____________________

Date __________________ 1917. Address ____________________.

Date of presentation at the Post Office.

__________ Head Office Stamp. Register No. ________

(To be noted by the receiving Post Master.) *(To be noted by the Head Post Master.)*

N.B.—This form must be used for application of *ONE ONLY* of the issues of War Bonds. Applications fo[r] allotments for the two issues must be made on *separate forms.*

ANNEXURE C.

Post Office 5-year Cash Certificate.

(Not transferable except with the permission of the Postmaster-General.)

No.________.

Amount due on maturity Rs. ______.

This is to certify that____________________________________

is registered at the__________Post Office as the holder of a Post Office 5-year Cash Certificate, issued in accordance with the terms of Notification No. 380-F., dated the 1st March 1917. The Government of India undertake to pay to him, on presentation of this Certificate at the aforesaid Post Office on or after the__________________, Rs.______, or at any earlier date the sum not exceeding Rs. _____, specified on the reverse of this Certificate as due on such date.

Post Office______________.

Date of Issue______________.

____

(Head Postmaster).

ANNEXURE D.

Table referred in clause 34 showing amounts due on Post Office 5-year Cash Certificates according to the dates on which payment is claimed.

If payment is claimed :—	Amount due on certificate for Rs. 10	Rs. 20	Rs. 50	Rs. 100
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Within one year from date of issue :—Amount originally paid, *viz.* ...	7 12 0	15 8 0	38 12 0	77 8 0
After 1 complete year from date of issue ...	8 1 0	16 2 0	40 5 0	80 10 0
" 15 complete months ...	8 2 6	16 5 0	40 12 6	81 9 0
" 18 " " ...	8 4 0	16 8 0	41 4 0	82 8 0
" 21 " " ...	8 5 6	16 11 0	41 11 6	83 7 0
" 2 complete years ...	8 7 0	16 14 0	42 3 0	84 6 0
" 27 complete months ...	8 8 9	17 1 6	42 11 9	85 7 6
" 30 " " ...	8 10 6	17 5 0	43 4 6	86 9 0
" 33 " " ...	8 12 3	17 8 6	43 13 3	87 10 6
" 3 complete years ...	8 14 0	17 12 0	44 6 0	88 12 0
" 39 complete months ...	9 0 0	18 0 0	45 0 0	90 0 0
" 42 " " ...	9 2 0	18 4 0	45 10 0	91 4 0
" 45 " " ...	9 4 0	18 8 0	46 4 0	92 8 0
" 4 complete years ...	9 6 0	18 12 0	46 14 0	93 12 0
" 51 complete months ...	9 8 6	19 1 0	47 10 6	95 5 0
" 54 " " ...	9 11 0	19 6 0	48 7 0	96 14 0
" 57 " " ...	9 13 6	19 11 0	49 3 6	98 7 0
" 5 complete years ...	10 0 0	20 0 0	50 0 0	100 0 0

FROM THE "GAZETTE OF INDIA," SIMLA, SATURDAY, MAY 5, 1917.

FINANCE DEPARTMENT.

NOTIFICATION.

SEPARATE REVENUE.

STAMPS.

Simla, the 4th May 1917.

No. 997-*F.*—In exercise of the powers conferred by section 9 (*a*) of the Indian Stamp Act, 1899 (II of 1899), the Governor-General in Council is pleased to remit the duty chargeable under the said Act on the instruments hereinafter described, namely :—

Agreements to refer to arbitration claims against Government in respect of the takning up of river-craft in Mesopotamia and awards made in virtue of such agreements.

J. B. BRUNYATE,

Secretary to the Government of India.

ARMY DEPARTMENT.

Simla, the 4th May 1917.

RETIREMENT.

INDIAN ARMY.

No. 691.—Lieutenant-Colonel Robert Montresor Lowis, Supernumerary List, has been permitted by the Right Hon'ble the Secretary of State for India to retire from the service, subject to His Majesty's approval; with effect from the 18th September 1916.

JUDICIAL.

No. 697.—In exercise of the powers conferred by section 13 of the Indian Defence Force Act, 1917 (III of 1917), the Governor-General in Council is pleased to direct that the following addition shall be made to the rules published in Army Department notification No. 461, dated the 27th March 1917, namely—

After Rule 6 (1), the following shall be added—

"Provided that, in the case of any person referred to in clause (*c*) of Rule 5, such person shall, for the purposes of this Rule, be deemed to reside in the district in which is situated the Headquarters of the Railway Administration by which such person is employed."

No. 698.—In exercise of the powers conferred by sections 6 and 113 of the Indian Army Act, 1911 (VIII of 1911), the Governor-General in Council is pleased to direct that the following additions shall be made in the Table published under Army Department Notification No. 1103 of the 5th November 1915 as subsequently amended by Army Department Notifications No. 378, dated the 7th April 1916, and No. 558, dated the 13th April 1917, namely—

Under heading 'Mesopotamia' the following shall be added :—

"(*d*) The Officer Commanding the Tigris Line of Communication Defences.	The powers of an officer commanding a division."
"(*e*) The Officer Commanding the Euphrates Line of Communication Defences.	The powers of an officer commanding a brigade."

and the following fresh heading with entry thereunder shall be added—

Persia.

"The Officer Commanding the Bushire Force.	The powers of an officer commanding a division."

A. H. BINGLEY, *Major-General,*

Secretary to the Government of India.

BOARD OF EXAMINERS.

NOTICE.

Text-books, etc., for sale.

List of text-books, etc., prescribed for the examination (other than departmental) of Civil and Military officers in Oriental languages (Urdu, Persian, Arabic, Hindi, Sanskrit, Assamese, Bengali and Uriya), together with annual collections of Specimens of Examination Papers, obtainable from the Board of Examiners, Calcutta, can be had from the Secretary, Board of Examiners, Calcutta.

Persian and Arabic Instructors.

Two fully qualified instructors, natives of Persia and Arabia, respectively, are maintained by the Government of India, for the convenience of officers wishing to study Persian and Arabic. The services of these instructors may be obtained in Calcutta, on application to the Secretary, Board of Examiners.

The instructors shall be stationed at Simla during the ensuing hot weather from the end of April to the end of October to give instruction to candidates on study leave there. Their services can be engaged on application to the Board of Examiners, Calcutta.

Qualified Urdu Teachers.

AMBALA.	
M. Mohd. Miyan Khan ...	... Saddar Bazar, Ambala.
M. Mohd. Akbar Khan ...	... The Oriental Lodge, Ambala.
M. Anand Sarup ...	... Saddar Bazar Ambala Cantonment (winter only).
M. Shaikh Amir Bukhsh, Gyani, Munshi Fazil.	Regimental Munshi, 1/9th Middlesex Regiment, Ambala.
FEROZEPORE.	
M. Suraj Narain, B.A. ...	... Kabari Bazar, Ferozepore.
M. Harnam Das ...	... Headmaster, Hindu Girls' School, Ferozepore City.
JHELUM	
M. Thakur Das Pahwa ...	... Officers' Munshi, Jhelum.
JULLUNDUR.	
M. Karam Chand ...	... C/o Jacki Mull & Sons, Saddar Bazar, Jullundur Cantonment.
KASAULI.	
M. Anand Sarup ...	... Depôt Munshi, Kasauli (summer only).
LAHORE.	
M. Sham Lal, Bhargava...	... Officers' Munshi, Saddar Bazar, Lahore Cantonment.
M. Sayyad Aulad Ali, Gilani	... Miran Shah Lane, Taksali Gate, Lahore.
M. Mohd. Khalil-ur Rahman, Sabri	... Mohalla Sammian, Chhawni Manawala Taksali Gate, Lahore.
M. Mool Chand Saihgal	... Regimental Munshi, 1/5th Devonshire Regiment, Saddar Bazar, Lahore Cantonment.
MURREE HILLS.	
M. S. C. Bagchi ...	... Munshi, Lawrence Government European School, Ghoragali, P. O. Murree Hills.
RAWALPINDI.	
M. Ghulam Muhiuddin ...	... R. A. Brigade Munshi, Rawalpindi.
M. Ghulam Rasul ...	... Saddar Bazar, Rawalpindi.
M. Kazi Abdul Haqq Khan	... C/o Kazi Najam-ud-din Khan, Officers' Munshi, Jhangi Street, Rawalpindi City.
SIALKOT.	
M. Ajab Shah Anand ...	... Officers' Munshi, Saddar Bazar, Sialkot.

N. B.—Wherever any teacher changes his address, he is requested to communicate his new address to the Board of Examiners.

O. F. JENKINS,

Secretary and Member, Board of Examiners.

388 PGG—710—18-5-17—SGPP Lahore.

Government Gazette,

PUNJAB AND ITS DEPENDENCIES.

PUBLISHED BY AUTHORITY.

LAHORE, FRIDAY, MAY 25, 1917.

PART II.

DEPARTMENT OF COMMERCE AND INDUSTRY.

NOTIFICATIONS.

CUSTOMS.

Simla, the 5th May, 1917.

No. 4904-C. W.—In exercise of the powers conferred by Section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), the Governor General in Council is pleased to direct that the entry "Kee, E. H., Bangkok" shall be deleted from the schedule appended to this Department Notification No. 2981-C.W., dated the 24th March 1917.

No. 4921-C. W.—In exercise of the powers conferred by Section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), the Governor General in Council is pleased to direct that the following additions and alterations shall be made in the Schedule appended to this Department Notification No. 66-C.W.D., dated the 13th January 1917, as subsequently amended, *viz.*:—

Additions.

Adair, Graham & Co.
American Asiatic Trading Co. of San Francisco.
Atwood, Paul, H. Dr.
Baring, E.
Bena, G. A.
Bonigno Crespi, Societa' Anonima.
Benjiman, D. H.
British and Foreign Marine Insurance Co., Ltd.
Eagle, J. S. & C. K.
Express Cigarette Co.
Guardian Assurance Co., Ltd.
Guzdar, Dhun H.
Hudson & Co., Ningpo.
Jemadar Buddha Singh (Sikh Gurdwara).
Kalachund & Co.
London and Lancashire Fire Insurance Co., Ltd.
Mcleod, N. Dr.
Overseas Trading Company of California.
Palatine Insurance Co, Ltd.
Royal Exchange Assurance Corporation.
Sea Insurance Co, Ltd.
Sikh Gurdwara (Jemadar Buddha Singh).
Sumitomo Bank, Ltd.
Sumitomo Yoko.
Societa Commissionaria di Esportazione.
Standard Marine Insurance Co., Ltd.
Tientsin Lighter Co., Ltd.

Alterations.

Abo Yoko	should read Abe Kobei.
Chandless, R. H. & Co.	" " Chandless & Co., Inc.
International Export Co.	" " International Export Co. (Kiangsu) Ltd.
Mitsui Bussan Kaisha (Mitsui & Co.)	" " Mitsui Bussan Kaisha Ltd. (Mitsui & Co. Ltd. in Europe & America).
Pottinger & Paton	" " Pottinger & Co.
Scotson, Jas (Stewart & Co.)	" " Scotson, Jas. (Mackenzie Stewart & Co.), Manchester, Ltd.
Viloudaki, Hiscock & Co.	" " Viloudaki & Co.

Removal.

Yunnanfu Electric Light Co.

No. 5041-C.W.—In exercise of the powers conferred by Section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), and in supersession of this Department Notification No. 1695-C.W., dated the 17th February 1917, as subsequently amended, the Governor General in Council is pleased to prohibit the import of all goods from and the export of all goods to any of the trading concerns mentioned in the annexed schedule:

Provided that nothing in this Notification shall apply to goods imported or exported under a general license granted under the authority of "The Trading with the enemy (Statutory List) Proclamation, 1916, No. 3" or any other power vested in His Majesty or by the Governor General in Council.

SCHEDULE.

AFRICA.

LIBERIA.

Ahlften, V.
Birkenheuer, W.
Bremer Kolonial Handelsgesellschaft.
Busch, A.
Castelvi, Manuel.
Comercio, Espanol.
Decker, I.
Deutsche Liberia Bank.
Deutsche Sudamerikanische Telegraphen-gesellschaft, A.G.
Dinkela, H.
Exposite, Felix.
Freeman, T., & Company.
Freeman, D. (or T.).
Freeman, D. D.
Gaede, W.
Gebhardt, Richard.
Gonzalez, Justo.
Gumera, Salvador Serra.
Hansen, C.
Harmon, S. H., Junior.
Heyn, E.
Hoffmann, Jul.
Huber, Oscar.
Jager, Ed. C.
Jantzen, C. F. W.
Klinge, Alberico, J.
Koch, N.
Kroell, K.
Kuhrmann, Carl.
Labe, H.
Lange, P.
Maier, Eugen.
Medicke, W.
Monrovia Trading Company.
Muller, Max.
Munch, N.
Peinate, Augustin.
Petersen, W.
Preuss, E.
Quickenstedt, H.
Richter, N.
Robins, G. B.
Roggenbau, H.
Schaumburg, R.
Scholls, J.
Seifer, A.
Thorade, K.
Tobeck, Louis.
Uckert, Richard.
Vagts, Arthur.
Valle, Arsenio.
Vietor & Huber.
Vormeyer, H. Walter.
Wagner, E.
West, J. W.
Wiebers, V.
Wiechers & Helm.
Woermann, A.
Wursburg, W.
Zschorper, M.

MOROCCO.

Abekhzel, Aaron, Laraiche.
†Abitbol, Moses, & Sons (Abitbol, Joseph M., Samuel M., Rafael M.), Laraiche.
Allal Ben rahim Ben Hima, Tangier.
Amarti, Mohamed Ben Drees el, Laraiche.
Arrevalo, A., Tangier.
Auni, Ahmed el, Laraiche.
Aztot, Abdeslam, Laraiche.
Aztot, Fedol Ben Mohamed, Laraiche.
Aztot, Siddek Ben Ahmed, Laraiche.
Baghar, Dris el, Alcazar.
Bakkali, El Ayashi el, Arzila.
Bakkali, Mohamed, Tetuan.
Bakkali, Si Abdellah El, Tetuan.
Belghiti, Abderaham, Tangier.
Belghiti, Hadj Mohammed, Tangier.
Benarrosh, Brahim, Laraiche.
Benmergui, Vidal E., Tetuan.
Bessam, Oolad, Laraiche.
Botbol, Sentob Haim, Laraiche.
Boumeghait, Hadj Mohammed, Tangier.
Bukhari, Hossein Abdeslam el, Tetuan.
Cadosh, Mesod, Laraiche.
Calduch Gila, F., Tangier.
Cohen, S. & J. (Cohen, Simon J., Joseph J., Scialom J., Jacob S.), Laraiche.
Cohen, Simon D. (Cohen, Simon D., Jacob S.), Laraiche.
Dukali, Hadj Ben Maati el Hayani, Laraiche.
Dukali, Hamed Ben Fekik, Alcazar.
Dukali, Nokhtar Ben el Maati, Laraiche.
Eljarrat, Jacob (Eljarrat, Amram J., Judah J., Meir J.), Alcazar.

† NOTE.—The name of the firm with which trading is prohibited by the Order of 29th of February, 1916, is Moses Abitbol and Sons, Laraiche. The firm of M. Abitbol et Fils Aine (Comptoir) Commercial Francais de l'Afrique du Nord), of Boulevard du Lycee 9, Oran, has not been placed on the Statutory List, and trading with that firm is not prohibited.

Eljarrat, Judah, Alcazar.
Gelool, Mohamed Ben Abdel Krim Ben, Alcazar
Glaser, Dr. Tetuan.
Guerrero, Carlos Massa, Tangier.
Guessus, Mohammed, Tetuan.
Gumpert, Antonio, Tangier.
Gumpert, Francisco, Tangier.
Gumpert, Luis, Tangier.
Gumpert, Manuel, Tangier.
Hababi, Mohammed el, Laraiche.
Hadj, Ali Ben el, Arzila.
Haessner & Company, Tangier.
Harrack, Abdeslam el, Alcazar.
Hashmi, Hamed Ben el, Arzila
Hashmi, Mohamed Ben el, Arzila.
Hashmi, Si Hamed el, Tetuan.
Hisu, Mohamed Ben, Arzila.
Hossein, Mohamed el, Laraiche.
H'sissen Selam (Abdeselam), el, Alcazar.
Huss, Reichardt, Arzila.
Hussein, Ben el Hadj el Jemili, Alcazar.
Jahn & Toledano, Tangier and Laraiche.
Kell, J., & Company, Laraiche.
Kuhlmann, Alfred, Laraiche.
Lauffer, E., Tangier.
Lebady, Mohamed, Tetuan.
Maaroufi, Hadj Mohamed el, Laraiche.
Mannesmann Brothers, Tangier.
Marakko, Mannesmann & Company, Tangier.
Maury, Jose, Laraiche.
Meier, Max, Tangier.
Mesbahi, Mohamedel Kasri, Alcazar.
Mokhtar, Mohamed, Arzila.
Mokhtar, Ulad, Arzila.
Mora, Juan, Laraiche.
Mora, Ricardo, Laraiche.
Moryusef, Joseph & Yahia, Laraiche.
Mudden, Mohamed el, Tetuan.
Mzamzi, Mohamed el, Laraiche.
Nolting, Fritz, Laraiche.
Ostermayer, Walther, Laraiche.
Oushihi, Abdelrahman el, Alcazar.
Ragonez, Abraham, Laraiche.
Renchausen, A., & Company, Laraiche.
Rohner, Friedrich, Laraiche.
Rohner, Werner, Laraiche.
Sabbah, Mesod, Laraiche.
Sabbah, Simon, Laraiche.
Sager & Woerner, Laraiche.
Salama, Mokhluf, Laraiche.
Sananes, Samuel A., Tangier.
Schiller & Company, Tangier.
Schumacher, Otto, Tetuan.
Sherti, Mohamed, Tetuan.
Sherti, Mohamed Ben el, Arzila.
Simoni, Mesod, Laraiche.
Soussi, Hadj Mailoud el, Laraiche.
Soussi, Hessein el, Laraiche.
Steinkampf, Heinrich, Alcazar.
Tarnow, Max L., & Company, Tetuan.
Tazzi, Abdel Wahab, Laraiche.
Thum, R. Laraiche.
Tordjman, Haim (Jaime) V., Tangier.
Villalba, Arcadio, Arzila.
Villa Valentino, Tangier.
Wedele, Jehan, Tetuan.
Zailachi, Abdeslam el Amri, Laraiche.
Zapatero, O., Tetuan.
Zegari, Hamed, Laraiche.
Zegari, Taib, Laraiche.
Zimmermann, Alcazar.
Ziyani, El Mokhtar, Laraiche.
Zwartfeld, W., Laraiche.

PORTUGUESE EAST AFRICA.

Becker, E., Beira.
Behrens, H., Lourenço Marques.
Bosselmann, C., Beira.
Bredenkamp, Lourenço Marques.
Breyde, Johan.
Bruckmann, Lourenco Marques.
Christophides, Christo, Porto Amelia.
Cruz, Alipio, Francesco.
Dencks, Alexander, Lourenço Marques.
Deuss, Ludwig, & Company, Chinde, Tete, and Quelimane.
Deuss, Paul.
Deutsche Ost-Afrika Gesellschaft.
Deutsche Ost-Afrika Linie.
Felgenhauer (alias Ferguson), I. C., Lourenço Marques.
Fellman, H., Quelimane.
Ferguson, I. C. (alias Felgenhauer), Lourenço Marques.
Frankel Jacob, Lourenço Marques.
Fuchs, Lourenço Marques.
Goncalves, Paulino, Fontesville.
Grothkop, H., Lourenço Marques.
Haberer & Company.
Herz & Schaberg.
Hueffer, A., Quelimane.
Hoffman, Hugo, Lourenço Marques.
Hoffman, Oswald.
Houben, Walter, Beira.
Hupfer, Beira.
Jung Lenz & Company.
Koch, J. H., Lourenço Marques.
Krutzfeldt, H. G., Lourenço Marques.
Kunsti, T., Ibo.
Limbrock, H., Tete.
Linder, F., Ibo.
Loeffelbein, F., Lourenço Marques.
Marcus & Harting.
Neider, P., & Company, Ibo.
Niedner, Paul, Palma; Ibo and Porto Amelia.
Oldenburg, E., Palma; Ibo and Porto Amelia.
Orenstein-Arthur Koppel, Limited.
Ost Africa (Deutsche) Gesellschaft.
Ost Africa (Deutsche) Linie.
Pechner, H., Beira.
Petersen, R. H., Quelimane.
Philippi, William, & Company.
Piel, Albert, Lourenço Marques.
Porst, Kurt., Lourenço Marques.
Ragchand Premchand, Mozambique.
Ressmann, I., Lourenço Marques.
Reuter, Dr., Lourenço Marques.
Rewald, Martin, Lourenço Marques.
Reys Frenandez & Baptista.
Ribeiro, Antonio Franciso, Beira.
Rolfes, Herman, Lourenço Marques.
Rolfes, Karl, Lourenço Marques.
Rolfes, Nebel & Company, Lourenço Marques.
Rosendorf, Lourenço Marques.
Sambado, Antonio Marques, Mozambique; Santa Maria; Palma; Ibo and Porto Amelia.
Schnutz, H., Tete.
Schreiber, Beira.
Siemsen T., Beira.
Springhorn, C., Lourenço Marques.
Steyn, Kuhn, Lourenço Marques.
Stuben & Company.
Stuhldreier, Palma; Ibo and Porto Amelia.
Uebel, Beira.
Vogel, W. Lourenço Marques.
Vogler, W., Sena.
Wandschneider, Theodor, Lourenço Marques.
Wiese, Carl, Lourenço Marques.
Woernher, Fritz, Inhambane.
Woernher, Rudolf, Inhambane.

PORTUGUESE WEST AFRICA, PORTUGUESE GUINEA, FERNANDO PO AND RIO MUNI.

Iniqo, Alfonso, Rio Muni.
Karsten, Friedrich, Bambadinca.

Lieb, Eugen, Santa Isabel and San Carlos.
Mansnetter, Bolama.
Moritz, E. H. & Company, Santa Isabel.
Rolf, Luis, Bissao.
Schwartz, Hans, Geba.
eifert, Paul, Bolama.
Titzck, Rudolf, Bissao; Chinde; Bambad'nca; Geba Baffata; Cacheo and Farim.
Voss, Hans, Farim.
Woermann Linie, Fernando Po.

AMERICA.

ALL COUNTRIES IN CENTRAL AND SOUTH AMERICA.

German Coal Depôt. (Compañia Alemana de Carbon, or Deutsches Kohlen Depôt.)
Hardt, Engelbert, & Company.
Hardt, E. and W., & Company.
Mannesmann, Sociedad Tubos, Limitada.
Sociedad Tubos, Mannesmann, Limitada.
Staudt & Company.

ARGENTINA AND URUGUAY.

Aachen and München Insurance Company, Calle Cangallo 319, Buenos Aires, Argentina.
Aders, Alberto, & Company, Buenos Aires.
Adhemar, Maison L., (see Kundig & Company).
Adler Las, Calle Mejico 937, Buenos Aires, Argentina.
Agencia Maritima "Kosmos" (Kosmos Steamship Line), Argentina.
Allgemeine Electricitäts Gesellschaft (Compania Sudamericana de Electricidad), Calle Alsina 434, Buenos Aires, and all branches in Argentina and Uruguay.
Argentina Germanica de Abonos, sociedad Limittada, Calle Peru 1183-1188, Buenos Aires, Argentina.
Argentine Real Estate & Finance Corporation, Limited, Calle Alsina 902, Buenos Aires, Argentina.
Arnold, H., Buenos Aires, Argentina.
Aust, Alfonso, Calle San Martin 345 & Calle Suarez 1921, Buenos Aires, Argentina.
Austro-American Steamship Company, Calle San Martin 470, Buenos Aires, and all branches in Argentina and Uruguay.
Balzer, Carlos, Calle Cangallo 417, Buenos Aires.
Banco Aleman Transatlantico, (Deutsche Ueberseeische Bank).
Banco Germanico de la America del Sud (Deutsche Sud-Amerikansche Bank)
Barbagelata, R., Calle Defensa 375, Buenos Aires, Argentina.
Barbe, Anaclets, Buenos Aires, Argentina.
Barth, Eugenio & Company, Calle Uruguay, 757, Montevideo, Uruguay.
Bauer, P., and Company, Calle Piedras 122, Buenos Aires, Argentina.
Bayer, Federico, & Company, Rivadavia 2263, Buenos Aires, Argentina.
Bechtel, Kurtz & Company, Calle Tucuman 1575, Buenos Aires, Argentina.
Behr & Ott, Calle Defensa 435, Buenos Aires, Argentina.
Bentos, Jose S., Buenos Aires, Argentina.
Berger, Curt, & Company, Call 25 de Mayo 382-392; Calle Corientes 314, and Colon 1384, Buenos Aires, Argentina.
Bernard Hermanos Calle Cangallo 315, Buenos Aires, Argentina.
Bernitt, Rodolfo (partner of Dorner & Bernitt), Calle Misiones 1472, Montevideo, Uruguay.
Boeker & Company, Calle Maipu 463, Buenos Aires, and all branches in Argentina.
Bottini, Oscar, Calle Cerro Largo 851, Montevideo, Uruguay; and Argentina.
Brauss, Mahn & Company, Calle Reconquista 80, Buenos Aires, Argentina; and Calle Cerrito 407, Montevideo, Uruguay.
Brolund, Ricardo, Montevideo, Uruguay.
Bromberg & Company, Calle Moreno 401, Buenos Aires, Argentina.
Buch, A., & Company, Montevideo, Uruguay.
Buddensieg, Juan, Calle Cangallo 845, Buenos Aires, Argentina.
Bunge, Ernesto A., & Born, J., B. Mitre 226, Buenos Aires, Argentina.
Bustamante, Miguel, Buenos Aires, Argentina.
Cadenas, Enrique, Montevideo, Uruguay.
Callejas, J., Buenos Aires, Argentina.
Camartino, Luis, Calle 25 de Mayo 179, Buenos Aires, Argentina.
Canto, Roberto, (c/o Staudt & Company).
Carrasco, A., Tacuari 483, Buenos Aires, Argentina.
Carriguy, E. R., Cassilla 51, Defensa 54 & P., Mendoza 3457, Buenos Aires, Argentina.
Cassini & Company, Calle Cangallo 840, Buenos Aires and Rosario, Argentina.
Castagnet & Company, Montevideo, Uruguay.
Castillo y Morales, Montevideo, Uruguay.
Cattaneo, Constantino, Buenos Aires, Argentina.
Cevini, Luis, Buenos Aires, Argentina.
Clarfeld, Federico, & Company, Passo Colon 746, Buenos Aires; Calle Juncal 1461, Montevideo, and all branches in Uruguay and Argentina.
Clausen & Company, Calle Misiones 83, corner of Piedras 193, 201 and 450 Montevideo, Uruguay.
Compañia Alemana de Depositos de Carbon.
Crespo, Arturo, Calle Maipu 457 and Calle Superí 1629, Buenos Aires, Argentina.
Cruz Alta, Ingenio Azucarero Germano Argentino, Tucuman, Argentina.
Daniel, Bruno, & Company, Paseo Colon 464-68, Buenos Aires, Argentina.
Defesche, Juan, Calle Moreno, 508, Buenos Aires, Argentina.
Delcampo, Carlos, Montevideo, Uruguay.
Delfino, A. M., & Hermano, Calle Sarmiento 442-448, Buenos Aires, Argentina.
Delgado, Julian R., Bahia Camarones, Patagonia, Argentina.
Deutsches Kohlen Depôt. (See Compañia Alemana de Depositos de Carbon.)
Deutsche Sud Amerikanische Bank. (See Banco Germanico de la America del Sud.)
Deutsche Ueberseeische Bank. (See Banco Aleman Transatlantico).
Dorner & Bernitt, Misiones 1472, Montevideo, Uruguay.
Dorner, Arturo (partner of Dorner & Bernitt), Uruguay.
Duckwitz, Otto, Calle Araoz 2918, Buenos Aires, Argentina.
Duzer, Van, Buenos Aires, Argentina.
Dyckerhoff & Widmann Schmidt, Calle Reconquista 37, Buenos Aires, Argentina.
Ellerhost, Fernando (of "La Germano Argentina").
Estrader, Pedro, Calle Salsipuedes 231, Montevdeo, Uruguay.
Franke, Otto, & Company, Calle Bolivar 161, Buenos Aires, Argentina.
Fuhrmann (H.) & Company, Paseo Colon 1102-1128; Calle Maipu 39 and Calle Peru 118, Buenos Aires, Argentina.
Funck, Ph., & Company, Calle Upsallata 756 and 1056, Buenos Aires, Argentina.
Garbin Hermanos, Montevideo, Uruguay.
Garcia Ramos, José, Calle Guayabo 166, Montevideo, Uruguay.
Gasmotorenfabrik Deutz, Calle Moreno 550-554, Buenos Aires, and all branches in Argentina.

Gazzano, Antonio, Calle San Eugenio 77, Montevideo, Uruguay.
German Coal Depôt (Compañia Alemana de Depositos de Carbon, or Deutsches Kohlen Depôt).
Giulfo, José Montevideo, Uruguay.
Gomez, Pedro, Comodoro Rivadavia, Territory of Chubut, Argentina.
Hamburg-American Steamship Company.
Hamburg-South American Steamship Company.
Hansa Steamship Line.
Hansa Mining Company ("Hansa", Sociedad Anonima de Minas), Calle Maipu 463, Buenos Aires and Concaran, San Luis, Argentina.
Hardt, Engelbert, & Company, Patricios 1937, Buenos Aires, Argentina; and Montevideo, Uruguay.
Hardt, E. and W., & Company.
Hartrodt, A., Corrientes 685, Buenos Aires, Argentina.
Hasberg, P. (of "La Germano Argentina").
Hasenclever & Company, Calle Belgrano 673, and Calle Ayolas 58, Buenos Aires, Argentina,
Heinlein & Company, Avenida de Mayo 1402-1500, Buenos Aires, Argentina.
Hermann, Edmundo, c/o Banco Germanico de la America del Sud, Calle O'Higgins 2030, Buenos Aires, Argentina.
Hinderfeld, Martignoni & Company, Calle Lavaile 437; Calle Tandil 5900 Buenos Aires, Argentina; and Calle Cerrito 257, Montevideo, Uruguay.
Hirsch, Alfredo (of Sociedad Financiera é Industrial Sud Americana).
Hoffmann & Stocker, Calle Moreno 443, Buenos Aires, Argentina.
Horn & Company, San Martin 201, Buenos Aires, Argentina.
Hosmann, Julio, Buenos Aires, Argentina.
Juthmann, Ricardo, Montevideo, Uruguay.
Kapelusz, A., & Company, Calle B. Mitre 1259, Buenos Aires, Argentina.
Kobelt, G. (of "La Germano Argentina").
Koerting Brothers, Calle Bolivar 292, Buenos Aires, Argentina.
Koester, Nicolaus, Rua 25 de Mayo 294, Buenos Aires, Argentina.
Koppelmeyer, Carl Christian (Partner of Clausen & Company), Uruguay.
Korth, Hans, Buenos Aires, Argentina.
Kosmos Steamship Line (Agencia Maritima "Kosmos"), Argentina.
Kozel, Federico (Partner of Guillermo Stahringer & Company).
Kropp & Company, Piedras 1448 and Rivadavia 751-761, Buenos Aires, Argentina; and Cerrito 513 (formerly of Misiones 158), Montevideo, Uruguay.
Kundig and Company (Maison L. Adhemar), congallo 901 (corner of suipacha 202), Buenos Aires, Argentina.
Lafont, J. A, Calle Defensa 542-3, Buenos Aires, Argentina.
"La Germano Argentina."
Lagemann, F., & Company, Calle Piedras 363, Montevideo, Uruguay.
Lahusen & Company, Casilla 51; Calle Defensa 542, and P. Mendoza 3457, Buenos Aires, Argentina; and C. Orillas del Plata 927, Montevideo, Uruguay.
Larsen, Herbert, Montevideo, Uruguay.
Lasker & Company, Calle Corrientes 534, Buenos Aires, Argentina; and Calle Misiones 1430, Montevideo, Uruguay.
Latte, Curt, & Company, Calle, Alberti 40, Buenos Aires, Argentina
Lindwedel, Schreyer and Company, Calle Vene- ... Calle Azonardo 467, Buenos
Liegenfelder, Carlos, (of Banco Aleman Transatlantico), Buenos Aires, Argentina.
Luaces, Leandro, Buenos Aires, Argentina.
Lüpck, Servos & Company, Calle Uruguay 769 and Calle Rincon 522, Montevideo, Uruguay
Mampoy, Jules, Casilla 384, Buenos Aires, Argentina.
Mannesmann, Sociedad Tubos, Limitada, Calle Defensa 383, Buenos Aires, Argentina.
Marquez, Joaquin C. (Partner of Dorner & Bernitt), Uruguay.
Martinez de Hoz, Florencio, & Company, Calle Reconquista 43, Calle Peru 475 and Calle Pueyrredon 320-326, Buenos Aires, Argentina.
Melber, Leon, Calle Alsina 261, Buenos Aires, Argentina.
Mengers and Company, Calle Tacaari, 483 Buenos Aires, Argentina.
Metzen, Vicentiy, Cia, Calle Misiones 1526 Montevideo, Uruguay.
Mey, Hugo, Buenos Aires, Argentina.
Meyer, D., & Company, Calle Cangallo 499, Bahia Blanca, Trelew Chubut; and Puerto Madryn, Patagonia, Argentina.
Meyer, L. D., & Company, Calle Lima 387, Buenos Aires, Argentina.
Meyer, Martin (of "La Germano Argentina.")
Minino, Juan, Patricies 1570, Buenos Aires, Argentina.
Mitau & Grether, Calle Cangallo 840-850, Buenos Aires, Argentina.
Moller & Company, Calle Bartolome Mitre 722, Buenos Aires, Argentina.
Monje, Fernandez, Puerto Deseado, Patagonia Argentina
Muller Hermanos, San Julian, Patagonia, Argentina.
North German Lloyd.
Olach & Ohlmstede, San Martin 452, Rosario, Argentina.
Orenstein & Koppel, Argentina.
Ortiz, Waldino, Calle Carlos Pellegrini 354, Buenos Aires, Argentina.
Osten & Company, Calle Rondeau 303, Montevideo, Uruguay.
Oster, Jorge (of Sociedad Financiera é Industrial Sud Americana).
Petersen Alexandro, & Company, Ceballos 244, Buenos Aires, Argentina.
Pfeiffer, Bruno & German, Calle Salta 309 and Casilla de Correo 1166, Buenos Aires, Argentina.
Pintos, Domingo Manuel, Avenida de Mayo 1402-1500, Buenos Aires, Argentina.
Plaut & Company, Calle Alsina 902, Buenos Aires, Argentina.
Portena Tug Company, Argentina.
Quincke, Ernesto, Montevideo, Uruguay.
Rabe, Walder & Company, 25 de Mayo 604, (formerly of Misiones 1373), Montevideo, Uruguay.
Rabe, Margarita N. de (Partner of Rabe, Walder & Company).
Rabe, Otto (Partner of Rabe, Walder & Company).
Retienne, Eduardo, Calle Rivadavia and Calle Sarmiento 1127, Buenos Aires, Argentina.
Rhodin, Thor, Buenos Aires, Argentina.
Rhodius & Company, Casilla 224, and Rivadavia 842, Buenos Aires, Argentina.
Ribas, Salgado & Company, Diaz Vélez 3701, Buenos Aires, Argentina.
Rocco, F., & Company, Cerro Largo 821 and Calle Paraguay 1968, Montevideo, Uruguay.
Roehrs, E., & Company, Calle San Martin 195 and Calle Agraciada 2412, Buenos Aires Argentina.
Rossi, Francisco, Buenos Aires, Argentina.

Ruete, Enrique, Agraciada 951, Montevideo, Uruguay.
Ruiz, Raul, Cassilla del Correo 1222 and Calle Humberto 1°-2807, Buenos Aires, Argentina.
Sanguinetti José B., Montevideo, Uruguay.
Sanjines, Dionysio, Montevideo, Uruguay.
Sassoli, A., Buenos Aires, Argentina.
Sassoli, Juan, Calle Rincon 453, Montevideo, Uruguay.
Schelp and Schelp, Calle Bartolome Mitre 1123, Buenos Aires, Argentina.
Schlief, Georg, Montevideo, Uruguay.
Schmidt, Pablo, Montevideo, Uruguay.
Schweitzer, Felipe, Santa Fé 951, Rosario, Argentina.
Siemens Schückert Companies, Calle Bernardo de Irigoyen 330, Buenos Aires, Argentina.
Simon, Alberto Maximo (Partner of Guillermo Stahringer & Company).
Sociedad Anonima Argentina ' Hidraulica Agricola, Argentina.
Societa Anonima Transporti de Mestre, Argentina.
Sociedad Argentina—Germanica De Abonas, Limitada, Calle Peru 1183-1188, Buenos Aires, Argentina.
Sociedad Financiera é Industrial Sud Americana, Buenos Aires, Argentina.
Sociedad Tubos Mannesmann Limitada, Calle Defensa 383, Buenos Aires, Argentina.
Soteras y Val, Calle Alsina 1251-55, Buenos Aires, Argentina.
Stahringer, Guillermo, & Company, Calle Florida 171, Buenos Aires, Argentina.
Stahringer, Guillermo (Partner of Guillermo Stahringer & Company).
Staudt & Company, B. Mitre 665-9, Avenida Montes de Oca 1599, and Calle General Hornos 1720, Buenos Aires, Argentina; and Uruguay.
Steffens & Nolle, A. G., Calle Cangallo 499, Buenos Aires, Argentina.
Stern, Ricardo, Montevideo, Urguay.
Sternberg, H., Junior, & Company, Calle Cangallo 840, Buenos Aires, Argentina.
Stigler, Agence, Montevideo. Uruguay.
Stofen, Schnack, Müller & Company, Buenos Aires, Argentina.
Stremmler, Carlos, Calle Corrientes 423, Buenos Aires, Argentina.
Strothbaum Felix (Partner of Clausen & Company), Uruguay.
Strothbaum, Guillermo (Partner of Clausen and Company), Uruguay.
Stubenrauch & Company, Puerto Deseado, Patagonia, Argentina.
Sturzenegger, Alfredo & Jorge, Calle Sarandi 366, Montevideo, Uruguay.
Sudamericana (Compaania) de Electricidd (see Allgemeine Electricitats Gesellschaft).
Szulc & Raedler, Calle Florida 1430, Montevideo, Uruguay.
Torviso, B., & Company, Calle General Mitre 643, Rosario, Argentina.
Ures, Alfredo, Montevideo, Uruguay.
Vasquez, Pablo, Calle Salsipuedes 231, Montevideo, Uruguay.
Velasquez, Pedro, Uruguay.
Vilmar, Rimpler Company, Defensa 569—571, Buenos Aires, Argentina.
Wagenknecht, E., & Company, 25 de Agosto 422 (formerly of Cerro Largo 791), Montevideo, Uruguay.
Walder, Enrique (Partner of Rabe, Walder & Company), Uruguay.
Wayss and Freytag, Calle Moreno 508, Buenos Aires, Argentina.
Weil Hermanos & Company, Buenos Aires, Argentina.
Wentzky, R. Von, Calle Corrientes 685, Buenos Aires, Argentina.
Weygand and Zum Felde, Calle Peru 1034, Buenos Aires, Argentina.
Wirth & Schiebeck, Calle Sarmiento 572, Buenos Aires, Argentina.
Wolff & Schorr, Buenos Aires, and Calle Cordoba 1100, Rosario, Argentina.
Wolff, Buchholz & Company, Calle 25 de Mayo 179, Buenos Aires, Argentina.
Wulff, Otto, Calle Peru 362; Calle Terrero 109, and Rivadavia 6245, Buenos Aires, Argentina

BOLIVIA.

Albrecht, C., & Company, La Paz.
Arnold & Company, Santa Cruz de la Sierre and Riveralta.
Bacovich, Marcos, Oruro.
Banco Aleman Transatlantico (Deutsche Ueberseeische Bank).
Barber, Alfred W., & Company, Cochabamba.
Bickenbach & Company, Oruro.
Blau, Stephen, La Paz.
" Botica Alemana," Oruro.
Burgoa Teran, Arturo, Oruro.
Callenius Gustavo, La Paz
" Cerveceria Calacala " (see Heimberto Hinze & Company).
Colsman, Boehme & Company, La Paz and Oruro.
Companhia Commercial Mattogrossense & Boliviana Limitada, Puerto Suarez and Guajara-Mirim.
Dauelsberg & Company, La Paz.
Deutsche Ueberseeische Bank. (See Banco Aleman Transatlantico).
Diaz Hijos y Cia., Sucre & Potosi.
Dohrmann, Dahse & Company, Oruro and Potosi.
Elsner, Juan, & Company, Santa Cruz.
" El Tigre," La Paz.
Emmel Hermanos, La Paz.
Enss & Webber, La Paz.
Eulert, F. G., La Paz.
Franco, José, La Paz.
Fricke, Jerman, & Company, Oruro.
Freudenthal Hermanos, La Paz.
Fuss, Alfredo (of Hirschmann & Company), La Paz.
" Gallo, El," La Paz.
Gundlach, C. F., Oruro.
Günther, Ernest, Sorata.
Gunther, Pablo, Oruro.
Hardt, E. & W., & Company, La Paz; Sucre, Oruro and Cochabamba.
Harrison & Bottiger, La Paz.
Hinke, Gustave. & Company, La Paz and Oruro.
Hinze, Heimberto, & Company, Oruro.
Hirschmann & Company, La Paz and Oruro.
Joerges & Company, Calle Oruro, Potosi.
Kohler E. & Company Guajara- Mirim.
Krüger, R., & Company, Cochabamba.
" La Mariposa," La Paz.
Lazcano, Alejandro, Sucre.
Martins, F., & Company, La Paz.

Mattogrossense & Boliviana, Companhia Commercial Limitada, Puerto Suarez and Gujara-Mirim.
Moerch, Bauer & Company, Sucre & Potosi.
Morales, Bertram & Company, Cochabamba, Potosi and Sucre.
Morales, José, Cochabamba.
Nolte, E., & Company, La Paz.
Pingel, Juan, La Paz.
Quidde & Gatermann, Cochabamba and Sucre.
Reinecke, Findel & Company, Oruro.
Schluter & Company, Oruro.
Schmidt, Otto, & Company, Cochabamba.
Schubert, H. G., Oruro.
Schutte, Nicolas (Partner of Morales, Bertram & Company), Sucre.
Schweitzer, Félipe, Santa Cruz.
Seiler, Emil, Sucre.
Staudt & Company, Villa Montes, River Pilcomayo.
Stofen, Schnack, Muller & Company, Santa Cruz.
Villalabos, Moises J., La Paz.
Wantig & Muller, Cochabamba.
Zeller, Villinger & Company, Santa Cruz, Trinidad and Yacuiba.

BRAZIL.

Achim & Company, Joinville, Sta. Catharina.
Ahrns, Edouardo, Rua dos Algibebes, Bahia.
Alsacienne (Société) de Plantations en Brésil, Tapaná and Santarém, Calcual Grande.
Andrade, Marcelino, Santos.
Andrade Pinto, Ernesto, Bahia.
AO Cylindro, Porto Alegre.
Araujo & Boavista, Rua Buenos Aires 4, Rio de Janeiro.
Armazens Andresen, Sociedade Anonyma, Manaos.
Arp & Company, Rua do Ouvidor 102, and Rua Coronel Moreira Cesar 102, Rio de Janeiro.
Baasch, Hermann, Rua Sao Bento 22, Rio de Janeiro.
Bahlmann, John, Rua Sachet 83 Rio de Janeiro.
Banco Aleman Traasatlantico (Deutsche Ueberseeische Bank).
Banco Germanico de la America del Sud (Deutsche Sud-Amerikanische Bank).
Bandeira, Luis, Rio de Janeiro.
Barza & Company, Rua Marques de Dens 8, Pernambuco.
Bauer, Walter F., Rua General Camara 88, Rio de Janeiro; and Recife, Pernambuco.
Bayer, Federico, & Company, Travessa Scata Rita, 22-24, Rio de Janeiro.
Beck, Ernesto, & Company, Florianopolis.
Behrensdorff (Viuva de F.) & Company, Rua Voluntarios da Patria, Porto Alegre and Pelotas.
Behrmann & Company, Rua das Princezas, Bahia
Bellingrodt & Meyer, Rua Sao Pedro 70, Rio de Janeiro.
Bercpt Brothers, RuaVoluntarios da Patria 46, Porto Alegre.
Berringer & Company, Para
Beuster, (P. M.) & Lima & Copmany, Caixa 43, Porto Alegre.
Bezold, Otto, Ceara.
Bier, F. G., & Company, Rua 7 de Setembro 106, Porto Alegre.
Bluhm, Bernhard, Rua 28 de Julho S Luiz Maranhao.
Böckmann, A., & Company, Rua do Apollo 28, Fernambuco.
Boehm, Otto, Joinville, Sta. Catharina.
Borges, Antonio, Rua Voluntarios da Patria 40, porto Alegre.
Borstelmann, & Company, Pernambuco and Rua Alfandega 121, Maceio.
Boschen, Carlos, & Company, Rua Conde de Bomfin 1326, Rio de Janeiro.
Brando & Company, Florianopolis Brandao see Lichtenfels, Bernardo.
Brasil Cooperativa Limitada, Rua 7 de Setembro I, Rio de Janeiro.
Brasilianische Bank für Deutschland, Bahia; Porto Alegre; Rio de Janeiro; Santos and Sao Paulo.
Brazileira de Electricidad, Companhia (branch of Siemens Schückert Werke), Avenida Rio Branco 79 and 81, Rua General Camara 87, Rua do Hospicio 29, Rio de Janeiro, and Rua sao Joao, Bähia.
Breithaupt, Victor, & Company, Rua Itororo 8 Santos.
Bromberg & Company, Rua 7 de Setembro 96 and 98; Rua dos Andradas 182, Porto Alegre; Hospicio 22, Rio de Janerio; Bahia and Sao Paulo.
Bromberg, Daudt & Company, Rua Voluntarios da Fatria 54 and 56, Porto Alegre.
Bromberg, Hacker & Company, Rua 7 de Setembro 96 and 98; Rua dos Andradas 182, Porto Alegre; Hospicio 22, Rio de Janeiro; Bahia and Sao Paulo.
Buhle, C., Porto Alegre and Rio Grande do Sul.
Buschmann, C., Rua Theophilo Ottoni 76, Rio de Janeiro.
Café, Companhia Nacional De, Rua 15 de Novembro, Santos.
Campos, Alexandre & Company, Uberaba, near Sao Paulo.
Campos, José Pinto, Para.
Carriconde, Epaminondas, Rio de Janeiro.
Casa Allema (Wagner, Schadlich & Company) Rua 15 de Novembro, Santos; Rua Direita 18 Sao Paulo.
Casa Edison (see Figner, Friedrich).
Casa Lemcke, Rua Libero Badaro 104, Sao Paulo.
Chaves, J. P., Santos.
Cia Lithographica Hartmann Reichenbach, Rua Gusmoes 93, Sao Paulo; and Santos.
Cohn, G., (Fabrica de Discos Odeon) Boulevard 28 de Setembro 36-56, Rio de Janeiro.
"Cometa", Fabrica de Roupas Brancas, Rua Haddock Lobo 94-96, Rio de Janeiro.
Commercial, Companhia, Victoria.
Companhia Brazileira de Electricidad (Branch of Siemens Schückert Werke), Avenida Rio Branco 79 and 81, Rua General Camara 87, Rua do Hospicio 29, Rio de Janeiro; and Rua Sao João, Bahia.
Companhia Commercial, Victoria.
Companhia Commercial Mattogrossense & Boliviana Limitada, Corumba.
Companhia GraphicaRio Grandense,Porto Alegre.
Companhia Industrial de Ribeirao Pires, Sao Bernardo.
Companhia Nacional de Café, Rua 15 de Novembro, Santos.
Companhia Sul-Americana de Electricidade A E.G., Rua do Hospicio 59, Rio de Janeiro.
Cooperativa Brasil, Limitada, Rio de Janeiro.
Costa, Rua da Alfandega 60, Rio dè Janeiro.
Costa Almeida, M. de, Rua do Rosario 17, Sa. Paulo; and Rio de Janeiro.

Damazio, Guilermino, Rua 24 de Maio, Santos.
Da Motta, A. Alves (partner of Fonseca & Company), Para and Rio de Janeiro.
Dannemann & Company, Sao Felix; and Largo das Princezas 15, Bahia.
Dauch & Company, Rua Frei Gaspar 16, Santos.
Day (John), Bromberg & Company, Marecha Floriano 51, Vigario José Ignacio 19 and 21 and Rua val Patria; 24, Porto Alegre.
Deffner, G., & Company, Manaos.
Demarchi & Company, Uruguayana.
Deutsche Süd-Amerikanische Bank (see Banco Germanico de la America del Sud).
Deutsche Süd Amerikanische Telegraphen Gesellschaft A. G., Rua da Assemblea 8; Rua General Camara 62, Rio de Janeiro; and Pernambuco.
"Deutsche Tageblatt," Sociedad Anonyma, Rio de Janeiro.
Deutsche Uebersceische Bank (see Banco Aleman Transatlantico).
"Diario de Rio" (see Sociedad Anonyma "Deutsche Tageblatt").
Dias, José Esteves, Para.
Diebold & Company, Rua Santo Antonio 56, Santos.
Dienstbach, Theodor B., & Company, Rua dos Andranas 445, Porto Alegre.
Domschke & Company Rua das Princezas, Bahia.
Drechsler, Max, and Company, Rua do Bon Jes us 20, Pernambuco.
Dreher, Edmundo, & Company, Rua Barao do Triumpho 6, Porto Alegre.
Dressler & Henkel, Rua Voluntarios da Patria 197C, Porto Alegre.
Eiffler, Bernard, Manaos, Para and Pernambuco.
Empreza Graphica Rio Grandense, Rua dos Andradas 447, Porto Alegre.
Empreza Hoepoke, Florianopolis, Santa Catharina.
Engel, Fritz, Pelotas, Rio Grande do Sul.
Engelhardt, Carlos, Rio Grande do Sul.
Fabrica Metallurgica Allemã Rua Dutra Rodrigues 31, Sao Paulo.
Fabrica de Discos Odeon (G. Cohn), Boulevard 28 de Setembro 36-56, Rio de Janeiro.
Fabrica de Roupas Brancas "Cometa," Rua. Haddock Lobo 94-96, Rio de Janeiro.
Ferreira Bastos, Antonio, Bahia.
Ferreira, José Germano, Rua Sao Bento 5, Rio de Janeiro.
Figner, Friedrich (Casa Edison), Rua do ouvidor 135, Rio de Janeiro.
Figueiredo, Leopold, & Company, Santos.
Fischer, Christiano Julio (Hardware Merchant), Campo da Redempção, Porto Alegre.
Fonseca & Company (Coal Merchants), Para.
Fonseca, Abilio (partner of Fonseca & Company), Para.
Fonseca, Arthur, Sao Francisco do Sul.
Fraeb & Company, Rua 7 de Setembro 90, Porto Alegre; and Pelotas, Rio Grande do Sul.
Freyler, Hugo, Porto Alegre.
Friedheim Aguiar & Company, Avenida Maranhense 11, S. Luiz, Maranhao.
Friedrichs & Timmann, Rua dos Droguistas, Bahia.
Friedrichs, Werner, Rua Quinze Novembro, Para.
Fuchs, J., & Company (Casa Fuchs), Rua Sao Bento 83, Sao Paulo.
Gasmotorenfabrik Deutz, Avenida Rio Branco 11, Rio de Janeiro; Rua Floriano Peixoto 11, Pernambuco.
Gins, Adolf, Porto Alegre.
Gomez, Candido, Rio de Janeiro.
Gomes, Luiz, (Cooperativa Brasil), Rio de Janeiro.
Gomez, O., and Company, Rua da Alfandega 49, Rio de Janeiro.
Gonczy, Porto Alegre.
Graeff, Gustaf, Para.
Graphica Rio Grandense, Companhia, Porto Alegre.
Graphica Rio Grandense, Empreza, Rua dos Andradas 447, Porto Alegre.
Green & Company, Belem, Para.
Griesbach, Max, Para.
Guimares, F., Bahia.
Günzberger, J., & Company, Manaos and Para.
Hackradt, F., & Company, Rua A Penteado 15, Sao Paulo and Corityba.
Haering, Fritz, Rio de Janeiro.
Hansen, Alfredo, Rua General Camara 62, Rio de Janeiro.
Harm, Heinrich, Manaos and Itacoatiara.
Hartmann, H. Rua Barao da Victoria 25, Pernambuco.
Hartmann Reichenbach, Cia Lithographica, Rua Gusmoes 93, Sao Paulo; and Santos.
Hasenclever & Company, Rio de Janeiro; Rua L. Badaro 70, Sao Paulo.
Haupt & Company, Rua da Alfandega 60 and Rua Boa Vista 25, Rio de Janeiro.
Heise, Hugo, & Company, Rua Florencio de Abreu, Sao Paulo & Santos.
Hermanny, Louis, & Company, Rua Gonçalves Dias 54 & 57, & Avenida Rio Branco 126, Rio de Janeiro.
Hobbing, Englebert, Marechal Floriano 62, Porto Alegre.
Hoepcke, Carl, & Company, Florianopolis, Santa Catharina.
Hoepcke, Empreza, Florianopolis, Santa Catharina.
Hoffman, Rudolf, W. H., Para.
Hoffmeister, Witte & Company, Rua das Princezas 20, Bahia.
Hoff, Von, Tapaná and Santarém, Calcual Grande.
Holdum, Maxim, Caixa 35, Manaos.
Holzborn, Ernesto. Rua das Princezas, Bahia.
Huland, Oscar, & Company, Ceará.
Israel, Simon, & Company, Rua General Camara 23, Rio de Janeiro.
Jannowitzer, Wahle & Company, Rua de Candelaria 49; San Pedro 34, Rio de Janeiro; and Sao Paulo.
Jantoch, Aurelio, & Company, Corumba.
Jordan Gerken & Company, Sao Francisco do Sul.
Kaufmann, J., Rua F. de Abreu 15, Sao Paulo.
Kopinsky, Joseph, Rua Sao Paulo 52, Rio de Janeiro.
Krabe & Company, Rua dos Andradas 497, Porto Alegre.
Krause Irmaos & Company (Krause Brothers), Rua da San Antonio 17, Belem, Para; Rua Lobo D'Almada 9, Manaos; Rua Primeiro de Marco 6, Pernambuco; and Maranhao.
Krieger, Emilio P., Rua dos Andradas 443, Porto Alegre.
Kroncke & Company, Parahyba do Norte.
Kuehlen, Otto, Para.

Lallement, J. L., Rio Trapiche Caixa 343, Rio de Janeiro.
Landy, Carlos von, Rua Barao do Triumpho 35A, Pernambuco.
Laves de Moraes, José, Sao Paulo.
Leal, Athanasio, Sao Francisco do Sul.
Leite de Fonseca, A., Rua Sao Bento 5, Rio de Janeiro.
Lemcke, Carlos, & Company, Porto Alegre.
Lemcke, Henrique, Rua Libero Badaro 25, Sao Paulo.
Lessinski & Company, Rua Voluntarios da Patria 401, Porto Alegre.
Lichtenfels-Bernardo, (alias Brandao) Avenue Centrale 57, Rio de Janeiro.
Lima, Luzio Horacio (Berringer & Company), Para.
Lind, Von der, & Company, Rua das Princezas, Bahia.
Linhares, Antonio P., Para.
Lobo, M., Manaos.
Lohner, F. A., Rua Riachuella 87, Rio de Janeiro.
Lohse, Para.
Louro Linhares, Florianopolis.
Luckhaus & Company, Rua General Camara 67, Rio de Janeiro.
Ludwig e Irmaos, Ruo dos Andradas, Porto Alegre.
Machado, Mello & Company. Rio de Janeiro.
Magnus, James & Company, Rua Sao Pedro 96, Rio de Janeiro.
Mannesmann Limited, Sociedad Tubos, Rua do Rosario 64, Rio de Janeiro.
Marx, W. (alias Henrique Oliveira & Company, alias "Norbert Hertz" alias "Nils Nissen"), Rua da Alfandega 102, Rio de Janeiro.
Mattheis & Company, Rua General Camara 69-71, Rio de Janeiro.
Mattogrossense & Boliviana, Companhia Commercial, Limitada, Corumba.
Mattos, Alberto, Rua dos Ourives 54, Rio de Janeiro.
Melcher, Conrado, & Company Rua Sao Bento 40, Sao Paulo.
Metzler, Hugo, Porto Alegre.
Meyer Irmaos & Company, Rua Sete de Setembro 165, Porto Alegre.
Miranda, Agenor, Rua Senador Nabuco, 19, Rio de Janeiro.
Moeller, H. Theo., Rua Voluntarios da Patria 32, Porto Alegre.
Moll, Francisco, Rio Grande do Sul.
Monteiro, J. A., & Company, Rua de Candelaria 49, Rio de Janeiro.
Monteiro Santos & Company, Sao Paulo.
Moreira, Julio Cesar (Moreira de Carvalho), Rua General Camara 1; and Praia Icarahy 21, Rio de Janeiro.
Muller, Paul and Company, (late Muller, Costa and Company), Rua da Alfandega 90, Rio de Janeiro
Naschold, Ricardo, & Company, Rua Henrique Dias 57, Sao Paulo.
Nils Nissen" (see Marx W.)
Norbert Hertz" (see Marx W.).
Noronha, Carlos de, Rua General Camara 22, Rio de Janeiro.
Nossack & Company, Rua Frei Gaspar 22, Santos.
Odeon, Fabrica de Discos (G. Cohn), Boulevard 28 de Setembro 36-56, Rio de Janeiro.
Officina Velhote Silva, Para.
Ohl, Paul (Partner of Saligmann & Company), Para.
Ohliger & Company, Manaos.
Oliveira, Eduardo, Santos
Oliveira, Henrique & Company (see W. Marx).
Ornstein & Company, Rua Sao Pedro 9, Rio de Janeiro.
Ostermeyer, Frederico, Rua de Quitanda 63 and 175, Rio de Janeiro.
Ottens, K. J, Bahia.
Overbeck, W., Rua das Princezas, Bahia.
Pereira, Alfredo Martins, Manaos.
Pereira, F., & Company, Rio de Janeiro.
Peters, W., Rua Municipal 148-150, Manaos.
Petersen, Adolf, & Company, Rua do Apollo 36, Pernambuco.
Pintsch (Julius) Aktiengesellschaft, Rua Sao Pedro 9, Rio de Janeiro.
Pohlman & Company, Pernambuco and Maceio.
Portella Filho, Hemengildo, Rua Marquez Olinda 4, Pernambuco.
Pralow & Company, Para and Manaos.
Prejawa & Company, Rua da Alfandega 70, Rio de Janeiro.
Regis, Joao Deocleciano, Florianopolis.
Reinhardt, Cesar, Becco do Rosario, Porto Alegre.
Reiniger, Schmitt & Company, Rua 7, de Setembro 118, Porto Alegre.
Reisch, Felix, Manaos.
Ribeirao Pires, Companhia Industrial De, Sao Bernardo.
Ribeiro Chaves, Gualtero, Para.
Ribeiro, Trajano (Jordan Gerken & Company), Sao Francisco do Sul.
Rieckmann & Company, Rua Boa Vista 42, Sao Paulo.
Rombauer & Company. Rua Visconde de Inhauma 84, Rio de Janeiro.
Rothschild & Company, Rua 15 de Novembro 31, Sao Paulo.
Runes & Bark, Largo Monte Alegre 6, Santos.
Schaible & Kanitz, Rua Jose Bonifacio 40, Sao Paulo; Rua Sao Pedro 52, Rio de Janeiro.
Schar, Ernest, Pernambuco.
Schlee, Philip, Manaos.
Schlick Alfredo, & Company, Rua da Assemblea 14; Rua Quitanda 47, Rio de Janeiro.
Schmidt & Company, Rua Sao Bento 60, Sao Paulo.
Schmidt, Trost & Company. Rua Santo Antonio 5, Santos; Rua Alvares Penteado and Caixa 153, Sao Paulo.
Schneider, Carl, Rua do Principe, Joinville, Sta. Catharina
Schoenn, Roberto, & Company, Rua Quitanda 147, Rio de Janeiro.
Scholz, Waldemar, Manaos.
Schroeter & Company, Rua 7 de Setembro, Porto Alegre.
Schroeter, J, Porto Alegre.
Schumann & Company, Para.
Schwartz, Eduardo, Joinville, Sta. Catharina.
Seligmann & Company, Para.
Semper & Company, Manaos.
Sergenicht, Conrado, Rua Triumpho 10, Sao Paulo.
Siemens-Schuckert Werke, Rio de Janeiro; Bahia; Porto Alegre and Sao Paulo.
Silva, Antonio Carlos De. Caixa 105, Sao Paulo.
Silva (Da) Domingos & Company, Rua Sao Bento 28A, Sao Paulo.

Simoes, Angelino, & Company, Rio de Janeiro.
Simon, Feliciano, Corumba
Simonek & Moreira, Ruo do Bon Jesus 20, Pernambuco.
Sinjen, M., & Company, Novo Friburgo, Rio de Janeiro.
Sinner, Alfredo, Rio de Janeiro and Santos.
Slues, Oscar, Santos.
Smith, Charles, Rua Direita 12, Sao Panlo.
Smith, Kessler & Panke (Casa Kosmos), Rua Direita 12, Sao Paulo and Santos.
Sociedad Anonyma Armazens Andresen, Manaos.
Sociedad Anonyma "Deutsche Tageblatt," Rio de Janeiro.
Sociedad Tubos Mannesmann Limited, Rua do Rosario 64, Rio de Janeiro.
Solheiro, Luiz (partner of Fonseca & Company), Para.
Souza, João Silveira de, Joinville.
Sperb, Carlos Albino, & Company, Rua 7 de Setembro 159, Porto Alegre.
Steinberg Meyer & Company, Avenida Rio Branco 65, Rio de Janeiro, and Sao Paulo.
Steiner, Pedro Maurico, Para.
Steinman, Emilo A., Manaos.
Stender & Company, Bahia.
Stock, Emilio, Joinville, Sta Catharina.
Stofen, Schnack, Müller & Company, Corumba.
Stoky, Jorgo F., Rua Christovao Colombo 18, Rio de Janeiro.
Stoltz, Hermann, & Company, Avenida Central 66-74 (Rio Branco 66-74), Rio de Janeiro; Praca da Republica, Santos; Rua Alvares Penteado 12, Sao Paulo and Pernambuco.
Strassberger, E., & Company, Manaos.
Stupakoff & Company, Rua Sao Bento 7, Sao Paulo.
Suerdieck & Company, Rue das Princezas, Bahia.
Sul-Americana de Electricidade (Companhia) A.E.G., Rua do Hospicio 59, Rio de Janeiro.
Tapanã Plantations Company, Tápáná, near Para.
Trinks, Pater, & Company, Rua do Santo 38, Santos.
Trommel, A., & Company, Prasma Tells 11, Santos; Rua Alvares Penteado, Sao Paulo.
Turnauer & Machado, Rua 13 de Maio, Rio de Janeiro.
Urban, Eugen, & Company, Rua Conselheiro Saraiva 30, Rio de Janeiro; Rua Santo Antonio 63, Santos.
Vargas, Arape Ferreira, Rio de Janeiro.
Velhote Silva, Officina, Para.
Vieira de Mello, Francisco, Bahia.
Vieira, Luiz, Rio de Janeiro.
Vieria, Francisco Salles, Manaos.
Voelcker, Luis, & Company, Porto Alegre.
Wachte, Marxen & Company, Rio Grande do Sul.
Wagner, Schadlich & Company (Casa Allema), Santos and Sao Paulo.
Warnecke, Hermann, & Company, Rua Direita 9, Sao Paulo.
Weissflog Brothers, Rua Libero Badaro 70, Sao Paulo.
Weissflog, Alfredo, (of Weissflog Brothers), Rua Moranhão 21; Sao Paulo.
Weissflog, Otto (of Weissflog Brothers) Avanida Paulista 112, Sao Paulo.
Weiszflog, Max, Sao Paulo.
Werner, Hilpert & Company, Rua da Alfandega 99-101, 104 and 108, Rio de Janeiro.
Westphalen Bach & Company, Rua Cons, Saraiva, Bahia.
Wiedeman & Gins, Rua do Commercio, Porto Alegre.
Wille, Theodor, & Company, Sao Paulo; Rio de Janeiro and Santos.
Wöbcken (Adolpho) & Krebs, Rua da Quitanda 147, Rio de Janeiro.
Woebcke, Gustav, Porto Alegre.
Wolff, Eric, Pernambuco.
Zerrenner, Bulow & Company, Rua Santo Antonio 52, Santos; and Rua de Sen Bento 81, Sao Paulo.

CHILE.

Agencia Maritima "Kosmos" (Kosmos Steamship Line).
Aguilar, Rudolf, Talcahuano
Allgemeine Elektrisitats Gesellschaft, Santiago and Valparaiso.
Alvarez, José Reinaldo, Coquimbo.
Arevalo, Manuel, Coquimbo and Avenida Brasil 169, Valparaiso.
Armstrong, Isaac Enrique, Talcahuano.
Arrigoriage, Saturnino, Valparaiso and Santiago.
Banco Aleman Transatlantico, (Deutsche Ueberseeische Bank).
Banco de Chile y Alemania, (Bank, für Chile und Deutschland), Antofagasta; Santiago; Valparaiso; Concepcion; Temuco & Valdivia.
Banco Germanico de la America del Sud, (Deutsche Sud Amerikanische Bank).
Barrios, Francisco Iquique.
Bayer, Federico, & Company, Casilla 1267, Santiago.
Bayro, Guillermo, Antofagasta.
Becker, A. & F., & Company, Concepcion and Bandera 615, Santiago.
Benitez, Armando, Casilla 572, Santiago.
Bermudez, Guillermo, Calle Esmeralda 85, Valparaiso.
Blackadder, Guillermo, Iquique.
Blech Wegener, T. A., Santiago and Valparaiso.
Bonder, Victor, Concepcion.
Brenner, Jorge, Iquique.
Cabezas, A., & Company, Antofagasta.
Canelo, Nemesio, (of Gildemeister & Company), Iquique.
Carrasco, Justiniano (Timmermann & Company), Valparaiso and Santiago.
Carstens, F., & Company, Concepcion, San Francisco, Valdivia and Temuco.
Castillo, Anjel C., Coquimbo.
Chaparra, Luis A., Iquique.
Chassin Trubert, Julio, Coquimbo.
Ciangarotti, Luis A., Valparaiso.
Compania Maritima Alemana, Valparaiso.
Compania Salitrera Alemana, Taltal.
Compania Salitrera H.B. Sloman & Company.
Constancia, Campania Salitres, Iquique,
Constandie Riadi, E. & S., Santiago.
Contreras, Pablo, Calle Esmeraldas 85, Valparaiso.
Cutze, Walter, Korner 1086, Punta Arenas.
Daube & Company, Prat 12, Valparaiso; Merced 798, Santiago; Arana 530, Concepcion; Latorre-Baquedano and Antofagasta.
Dauelsberg & Company, Antofagasta.
Derpich & Sobrino, Mejillones.

Deutsche Sud-Amerikanische Bank (see Banco Germanico de la America del Sud).
Deutsche Ueberseeische Bank (see Banco Aleman Transatlantico).
Dubrock & Company, Punta Arenas.
Escobar, Josè Ignacio, Calle Santa Domingo 1372, Santiago
Faerber, Gustav, Valparaiso.
Föslch, H., & Company, Casill. 16A, Valparaiso
Fonck & Company, Calle Brasal 126, Valparaiso & Calle Puente 571, Santiago
Fonetich, Natalio, Roca 865, Punta Arenas.
Gildemeister & Company.
Giron, Basilio and Company, Arica.
Gleisner, Maur'cio & Company, Santiago; Valparaiso and Talcahuano.
Grisar, Max Valparaiso.
Groothofl, A. & O., Iquique.
Gunther and Company, Calle O'Higgins 62, Valparaiso.
Guttmann & Maurer, Correa Casilla 85 and Calle Moneda 1065, Santiago; and Valdivia.
Hagnauer & Company, Blanco 122, Valparaiso.
Hardt, E. and W., & Company.
Howlizeek, O., Valparaiso.
Hepp & Becker, Talcuhuano.
Herrera, Eduardo, Taltal.
Heubel, Carlos E., Antofagasta.
Heubel, Herbert, Antofagasta.
Hinsch & Company, Valparaiso.
Hubenbecker, Teodoro, Banuera 86, Santiago.
Hucke Hermanos, Valparaiso.
Inojosa, Maximo, Concepcion.
Jacobsen, Luis, Concepcion & Coronel.
Kirsinger, R. Weinreich (late Kirsinger & Company), Esmeralda 85, Valparaiso.
Klammer, Guillermo, Valparaiso and Santiago.
Kosmos Steamship Line, (Agencia Maritima "Kosmos").
Koster & Wyneken, Calle Lincoyan 427, Concepcion and Coronel.
Lange & Company, Casilla 953, Valparaiso and Concepcion.
Länger, Federico, Calle Estada 142, & Casilla 607, Santiago,
Lillo, Guillermo, Antofagasta.
Lopez Loayza, Alfredo, Iquique.
Luck, Winkelhagen & Company, Valparaiso.
Manns, Ernesto, Pl. Munoz Gamero, Punta Arenas.
Misol and Dubrock, Punta Arenas.
Muller, Erwin, Iquique.
Neckelmann & Company, Valparaiso.
Nissen, Fischer & Company, Santiago and Concepcion.
Paarman & Krebs, Valparaiso.
Paez, Carlos, Valparaiso.
Pinnau, Carlos, & Company, Sucre 295, Antofagasta.
Plesch, Julio, B. Arana 281, Concepcion.
Puelein Joaquin, Antofagasta.
Rabenalt & Schmidtsdorf, Iquique.
Reitze, Leopold, & Company, Valparaiso.
Saavedra, Pedro (of F. Carstens & Company).
Salpeterwerke Gildemeister Aktien Gesellschaft.
Samhaber, Augusto, Valparaiso, and Casilla 619, Calle Merced 720, Santiago.
Schacht & Wyneken, Valparaiso and Coronel.
Schacht, Guillermo (partner of Schacht & Wyneken), Valparaiso and Coronel.
Schmidt & Wehrhahn, Valparaiso.
Schulz, Ricardo, and Company, Coquimbo, Concepcion, and Valparaiso.
Siemens Schückert Limited, Blanco 366, Valparaiso; and Santiago.
Sloman, H. B., & Company, Tocopilla and Valparaiso.
Smith, Charles Dudley (of A. & O. Groothoff), Iquique.
Smits & Assler, Talca.
Smits Brothers, Santiago.
Sombrereria Alemana á Jorge Brenner, Iquique.
Soria, Isidoro, Santiago.
Sporke and Traeger, Coquimbo.
Stanke, Alberto San Antonio 186, Santiago; and Talca, Concepcion and Valparaiso.
Stubenrauch & Company, Punta Arenas.
Stubenrauch, R., Punta Arenas
Sylvester, Hirsch, Huertanos 975, Santiago.
Timmermann & Company, Valparaiso and Santiago.
Trede, H., Punta Arenas.
Trillo, Victor Antofagasta.
Umlauff, Ehni, & Company, Calle Estado 378, Santiago.
Ureta, Oscar, Punta Arenas.
Valdes, Julio R., Iquique.
Vega, Luis S., Iquique.
Visscher, Alejandro, Hijo & Company, Iquique and Arica.
Vorwerk & Company, Prat 231-239, Valparaiso.
Wagner, Klein & Company, Valparaiso and Santiago.
Weber & Company, Santiago, Valparaiso and Concepcion.
Weisser Hermanos, Casilla 871, Antofagasta.
Wiedmaier, C., Serrano 35, Valparaiso.

COLOMBIA.

Acero, Delfin, Cucuta.
Agencia Maritima "Kosmos" (Kosmos Steamship Line).
Añez, Julio A., & Company, Cucuta.
Ardilla, Manuel, Tumaco.
Banco Aleman-Antioqueño.
Beck Roberto, Bogota.
Beckmann & Company, Cucuta.
Berne, O., & Company, Barranquilla.
Böhmer & Linzen, Cali & Pasto,
Borné, A., Medellin & Manizales.
Botica Alemana.
Breuer, Möller & Company, Barranquilla; Cucuta (and all branches).
Breymann, Wilhelm von, & Company, Cali.
Cortissoz, Correa & Company, (Credito Mercantil), Barranquilla.
Credito Mercantil (see Cortissoz, Correa & Company).
Dissel (Van) Rode & Company, Cucuta.
Empresa Hanseatica, Barranquilla.
Fehrmann, G., & Company, Apartado 140, Barranquilla.
Fuhrhop, Fritz, & Company, Barranquilla.
Garcia, J., Barranquilla.
Gieseken, Ludwig, & Company. Barranquilla.
Hanseatica, Empreza, Barranquilla.
Heimann, Max, & Company, Tumaco.
Hoz, P. de la, Barranquilla.
Illers, Juan D., Barranquilla.
Isaac Hermanos, Honda, Girardot, Ibaque and Circasia.
Kosmos Steamship Line (Agencia Maritima "Kosmos").

Lindemeyer, Heinrich, (Partner of Empresa Hanseatica).
Loos, Pablo, Cartagena.
Medina, E., P. O. Box 140, Barranquilla.
Muñoz, Cali.
Nohmann & Company, Barranquilla.
Ramirez, Luis Alberto, Bucaramanga.
Sanclemente, Ismael, Buenaventura and Cali.
Stegmann, Arthur, (widow of) (Partner of Empresa Hanseatica).
Steinvorth & Company, Cucuta.
Strauss, Georg, & Company, Barranquilla.
Vasquez, Martin, (of Empresa Hanseatica).
Volkmann, Gustav, Bucaramanga.
Wiese, F., (Partner of Empresa Hanseatica).
Willson Cook, W., Cucuta.

CUBA.

Brendes, J. F., & Company, Calle Cuba 64, Havana.
Eppinger Alberto, Teniente Rey 61, Havana.
Heilbut & Company, Calle San Ignacio 54, Havana.
Michaelsen & Prasse, Obrapia 18, Havana.
Paetzold, M., & Company, Havana.
Seeler, Pi & Company, Obrapia 16, Havana.
Tillman, M., & Company, Havana.
Toennies H., Havana.
Upmann, H., & Company, Amargura 1, and Mercaderes 34, Havana.

ECUADOR.

Agencia Maritima "Kosmos" (Kosmos Steamship Line).
Balda, Manuel Angel, Bahia de Caráquez (not connected with Manuel Aurelio Balda, Portoviejo).
Balda, Pedro A., Guayaquil.
Bartels, Carlos, & Company, Bahia de Caráquez.
Bartels, Carlos, (partner of Carlos Bartels & Company), Bahia de Caráquez.
Bartels, Guillermo (partner of Carlos Bartels & Company), Bahia de Caráquez.
Becdach, Harmanos, Quito and Guayaquil.
Becdach, Kamal (patner of Becdach Hermanos), Quito and Guayaquil.
Becdach, Rene (partner of Becdach Hermanos), Quito and Guayaquil.
Behreint, Frederick, Manta and Bahia de Caráquez.
Borchert, W., (partner of Jeremias & Borchert), Guayaquil.
Brauer, Leopold M., Quito.
Bucram, M., (or Bucaram), Quito, (not J. E. Bucaram y Hermanos, Guayaquil).
Bunge, Julio, (partner of Guillermo Kaiser), Guayaquil.
Burau, Juan, Manta.
*Cassinelli & Company, Guayaquil.
Cattan Hermanos, Quito.
Chanange, Gustavo, Guayaquil.
Dassum, Mustafa, Guayaquil.
Dehmlow, Alfred, (partner of Kruger & Company), Guayaquil.
Delgado, Simon, Guayaquil.
Delius, A. H, Quito.

* NOTE —The name of the firm with which trading is prohibited by the Order of the 18th July, 1916, is Cassinelli's & Company, Guayaquil. The firm of Cassinelli Hermanos y Compania of Malecón 1811, 1812 & 1813, Guayaquil, has not been placed on the Statutory List, and trading with that firm is not prohibited.

Dierks, Hugo, (partner of Otte & Company), Bahia de Caráquez.
Donner & Blackett, Manta and Porto Viejo.
Donner, Roberto, partner of Donner & Blackett), Manta and Porto Viejo
Duve, Federico, (partner of Kruger & Company), Guayaquil.
Esmeradas Handels Gesellschaft.
Flemming & Schnabel, Bahia de Caráquez.
Flemming, George, Bahia de Caráquez
Gleschen, Carlos, (of Tagua Handels Gesellschaft, Manta Branch).
Grim, Juan, (partner of Adolfo Poppe), Guayaquil.
Grimmer, Karl, (partner of Kruger & Company), Guayaquil.
Haas, Max, (of Tagua Handels Gesellschaft, Esmeraldas Branch).
Harnack, H., (of Tagua Handels Gessellschaft, Bahia de Caráquez Branch).
Hermann, Wilhelm, Quito.
Hinnaoui Hermanos, Avenida 2 A 320, Guayaquil.
Hinnaoui, Arif (or Aref), (partner of Hinnaoui Hermanos), Guayaquil.
Hinnaoui, Azat (or Azzet), (partner of Hinnaoui Hermanos), Guayaquil.
Hinnaoui, Fuad, (partner of Hinnaoui Hermanos), Guayaquil.
Hinnaouih, Bachir, Quito.
Jaime, Enrique T., Esmeraldas.
Jeremias & Borchert, Avenida Tercera 612, Guayaquil.
Jeremias, L., (partner of Jeremias & Borchert), Avenida Tercera 614, Guayaquil.
Jungnickel & Loose, Guayaquil.
Jungnickel, W., (partner of Jungnickel & Loose) Guayaquil.
Kaiser, Guillermo, Calle Octava 121 ; Pichincha 125, and Avenida Segundo 118, Guayaquil.
Koppel, Samuel, Avenida Tercera 1101 and 1103, Guayaquil.
Kosmos Steamship Line (Agencia Maritima "Kosmos").
Kruger & Company, Avenida Segunda 400—402, Calle 11A 118 and 120, and Pichincha 400, Guayaquil.
Kruger, Juan H., (partner of Kruger & Company), Guayaquil.
Kugelman, Ferd., Bahia de Caráquez.
Loose, (partner of Jungnickel & Loose), Guayaquil.
Lopez, Romulo G., Guayaquil.
Lüders, Carlos W., Cordoba 506, Guayaquil.
Mahler, Julio, & Company, Manta.
Maydoub (or Madub) & Ramadan, Ambato.
Maydoub (or Madub) Amin, (partner of Maydoub & Ramadan), Ambato.
Miketa, Rodolfo, (partner of Otto & Company), Bahia de Caráquez.
Minerva Aerated Water Company.
Moller, Herman, (partner of Kickert & Company), Guayaquil.
Muller, Jorge, Quito.
Murillo, José, Guayaquil
Orenstein & Koppel.
Otte & Company, Bahia de Caráquez.
Otte, Carlos, & Company, Manta.
Patrel, J., & Hermanos, Bahia de Caráquez.
Patrel, Juan, (partner of J. Patrel & Hermanos), Bahia de Caráquez.
Patrel, Luis (partner of J. Patrel & Hermanos) Bahia de Caráquez.

Pimentel, Juan L., Guayaquil.
Plaza, Cesar, Bahia de Caráquez.
Poppe, Adolfo, Guayaquil.
Rahim, Abdul, Quito.
Ramadan, T. (partner of Maydoub & Ramadan), Quito and Guayaquil.
Reimers, Edgar, Quito.
Rickert, Carlos, (partner of Rickert Company), Guayaquil.
Rickert, Edward, (partner of Rickert & Company), Guayaquil.
Rickert, Enrique, (partner of Rickert & Company), Guayaquil.
Rickert & Company, Guayaquil.
Rischanek, Max, (partner of Kruger & Company), Guayaquil.
Robinson, Plartarco H., Guayaquil.
Ruperti, Emilio, Jipijapa.
Santander, Jose, Guayaquil.
Schnabel, A., (partner of Flemming & Schnabel), Bahia de Caráquez.
Schroeter, Wilhelm, Quito.
Tagua HandelsGesellschaft, M.B.H., All branches
Tijon, Julie, Esmeraldas.
Tresselt, W., (of Tagua Handels Gesellschaft Bahia de Caráquez Branch).
Urban, Gustavo, (partner of Carlos Luders), Guayaquil.
Uscocovich, Gregorio, Bahia de Caráquez.
Voelcker, Carlos, Manta and Bahia de Caráquez.
Webber, Carlos, Quito.
Yauch, Theodore, (of Tagua Handels Gesellschaft, Esmeraldas Branch).
Zambrano, Carlos, Bahia de Caráquez.
Zedeno, Julio, Bahia de Caráquez.
Zohrer, Adolfo, Guayaquil.

PARAGUAY.

Americano, Bazaar (*see* Bazaar Americano).
Armeria (La) Alemana (*see* Otto Zinnert).
Bazaar Americano (Sociedad Introductora S.A.), Palma 199, Asuncion.
Bell, Josè, & Company, Asuncion.
Berg, Ricardo (Ferreteria Universal), Palma Esq. Ayola, Asuncion.
Ferreteria Alemana (*see* Honsberg, Spier & Company).
Ferreteria Universal (*see* Ricardo Berg).
Honsberg, Spier & Company (Ferreteria Alemana), Asuncion.
Huttemann, Hermann, Convencion 12, Asuncion.
Klug & Mares, Estrella 435, Asuncion.
Minner, Alfredo, & Company, Libertad Esq. Iturbe, Asuncion.
Rein, Friedrich, 15 de Agosto 171, Asuncion.
Société Francaise D'Exportation (sociedad anonima), Sucesora De Jose Bell & Company, Asuncion.
Staudt & Company.
Stofen, Schnack, Müller & Company, Asuncion.
Wulff, Otto, Asuncion.
Zinnert, Otto (La Armeria Alemana), Palma Esq. 25 de Novembre, Asuncion.

PERU.

Agencia Maritima "Kosmos" (Kosmos Steamship Line).
Arana, Eduardo, Mollendo.
Arce, José Elisés, (of Emmel Hermanos), Arequipa.
Baigorria, Luis F., Chiclayo.
Banco Aleman Transatlantico (Deutsche Ueberseeische Bank).
Bast, Rodolfo, Piura.
Botica Inglesa (O. Wagner y Cia), Calle Esperados, Lima.
Brahm & Company, Carrera 45[8], Lima.
Bustamente, Manuel J., Mollendo.
Calderon, Miguel E., Sullana.
Casa Grande Zuckerplantagen Actien Gesellschaft, Trujillo.
Cuglievan, Juan, Chiclayo.
Dauelsberg & Company, Mollendo.
Deutsche Ueberseeische Bank (*see* Banco Aleman Transatlantico).
Dolmann & Einfeldt, Lima.
Dunkelberg, F., Lima.
Emmel, Fermando, Arequipa.
Emmel Hermanos, Arequipa, Cuzco.
Ferreteira (La) Espanola, Trujillo.
Freundt & Quistorf, Espaderos 586, 587 and 594, Lima.
Garcia, Antenor, & Company, Piura.
Gildemeister & Company, Apartado 388, Lima; and Trujillo.
Gildemeister, Enrique (of Gildemeister & Company).
Gildemeister, Siegfried, (of Gildemeister & Company), Trujillo and Lima.
Gorbitz & Company, Chiclayo and Lima.
Grillo, Adam, Chiclayo and Lima.
Gulda, F., & Company, Lima.
Hardt, Engelbert, & Company.
Hardt, E. and W., & Company.
Hassler & Michaelson, Trujillo.
Herklotz, A., Lima.
Hilbck, F., & Company, Piura.
Hilbck, Kuntze & Company, Cajamarca, Chiclayo and Pacasmayo.
Hilman, (partner of Gulda & Company), Lima.
Industrial Infantas, Socieded, Lima.
Justus, W., (partner of Brahm & Company) Casilla 89, Lima.
Klinge, F., & Company, Lima.
Knell, H., Callao.
Kosmos Steamship Line (Agencia Maritima "Kosmos").
Ludowieg, C., & Company, Ucayali 300, Lima.
Mannesmann Limitada, Sociedad Tubos, Lima.
Modenesi, Fernando, Lima.
Moreno, David G., Lima.
Oeschsle, A. F. Lima.
Ott, Ph., & Company, Lima.
Pallete, A. A., Pacasmayo.
Portugal, Eduardo E., Mollendo.
Rathjens, Guillermo, Arequipa.
Rivera, T., Casilla 1124, Lima.
Roedinger, H., & Company, Ica.
Schaefer, Carlos, Piura.
Schroeder, C. M., & Company, Lima.
Sociedad Industrial Infantas Limited, Lima.
Sociedad Tubos Mannesmann Limitada, Lima
Soto, Bernadi, Iquitos.
Strassberger, E., & Company, Iquitos.
Talledo, Pedro M., Paita.
Trittau, George, Lima.
Umlauff, B., Lima.
Umlauff, F., Lima.
Vela, Daniel.
Vidaurrazaga., Eduard, Trujillo.
Wagner, O., y Cia. (Botica Inglesa), Calle Esperados, Lima.

Weiss, Carlos, & Company, San Pedro III, Lima and Callao.
Welsch, G., & Company, Esquina de Mercaderes 493, Lima.
Wiebe, F., & Company, Salaverry and Trujillo.
Wiebe, S., (partner of F. Wiebe & Company), Salaverry and Trujillo.

VENEZUELA.

Afanador, Doctor J. E. Sanchez, Ciudah Bolivar.
Amado, Joaquin, Maracaibo.
Anez, Julio A., & Company, Maracaibo and San Cristobal.
Arreazza, Teofilo, Aragna de Barcelona.
Baralt A., Miguel, Maracaibo.
Becker, George, Caracas.
Beckmann & Company, Maracaibo.
Behrens, Adolfo, (Partner of Blohm & Company).
Beier & Company, San Fernando de Apure.
Belloso Rossel Hermanos, Maracaibo.
Belloso Velasco, Jesus, Maracaibo.
Blaubach, Alejandro, & Company, Valencia.
Blohm & Company, Ciudad Bolivar; Caracas; La Guayra; Puerto Cabello; Valencia; Barquisimeto and Maracaibo.
Bozo, Audio, & Company, Maracaibo.
Breuer, Möller & Company, Maracaibo and San Cristobal.
Christern, Zingg & Company, Maracaibo.
Dalla Costa, Ventura Bertran, Cuidad Bolivar.
Daumen, Caracas.
Diaz L., Alfredo, La Guayra.
Dissel (van) Rode & Company, Maracaibo and San Cristobal.
Dubuc, A., Maracaibo.
Fensohn, C., & Company, Curacao & Caracas.
Garcia, C. M., Maracaibo.
Garcia Delepiani, M., Cuidad Bolivar.
Gathmann Hermanos, Caracas.
Henriquez, Daniel, Maracaibo.
Herrenbruck, E., Maracaibo.
Hess, Carlos, Caracas.
Juncal, Fernando, Cuidad Bolivar.
Kehrhahn, Adolf, & Company, Maracaibo.
Kuhl & Company, El Callao, State of Bolivar.
Mauri, José Ventura, Caracas.
Mestern & Company, Puerto Cabello.
Nunez, Pompilio, Cuidad Bolivar.
Pulgar, J.A., é Hijo, Maracaibo. Quintero, Ciro, Maracaibo.
Quintero, Santana Carracciolo, San Cristobal.
Ramirez, José, Cuidad Bolivar.
Rayhrer & Firnhaber, Maracaibo.
Redler (Otto) Sucesor & Company, Puerto Cabello and Barquisimeto.
Rincon, Angel Renato, Maracaibo.
Rodriguez, Luis M., Cuidad Bolivar.
Rodriguez, Vasquez, Tomas, Puerto Cabello and Valenica.
Schnell, (Partner of Blohm & Company).
Schreier, (Partner of Blohm & Company).
Schultz, C. L., Caracas.
Sinram, O., Caracas.
Steinvorth & Company, Maracaibo and San Cristobal.
Valentiner, Behrens & Company, Caracas, Puerto Cabello and La Guayra.
Vargas, T. Enrique, Maracaibo.
Wenzel, Gmo, & Company, Cuidad Bolivar and Caracas.
Wiese & Company, Caracas.
Willson Cook, W., Maracaibo and San Cristobal.

ASIA.

JAPAN.

Aachen & Munich Fire Insurance Company c/o Simon Evers, 25 Yamashita-cho, Yokohama; 100 Yedomachi, Kobe.
Accumulatoren Fabrik Aktien Gesellschaft, 32B Tsukiji, Tokyo.
Ahrens, H., & Company, Nachf, 29 Yamashita-cho, Yokohoma; 10 Bund, Kobe.
Akino Genziro 154, Yokahama.
Akino Kunizo 154, Yokahama.
Arai Tatsuji, 7 Nakayamate-dori, 5 Chome, Kobe
Bayer, F., & Company, 183 Yamoshita-cho, Yokohama; 47 Akashimachi, Kobe.
Becker & Company, 89B Yamashita cho, Yokohama; 31A Akashimachi, Kobe; and 14 Hamacho, Nichome, Nihonbashi, Tokyo.
Benicke, F., Nachf, 4 Honkawaya-cho, Nihonbashi-ku, Tokyo; 81 Kyo-machi, Kobe.
Berg, Werner, 4 Shichome Nakayamatedori, Kobe.
Bergmann & Company, 154, Yamashita-cho, Yokohama; and 40 Akashimachi, Kobe.
Bleifus, F. R 92 Yamashita-cho, Yokohama.
Boeddinghans, C. E. 4 Deshima, Nagasaki.
Bohler Keitei Goshi Kaisha, Nakanoshima, Osaka; 3 Uchisaiwai-cho, Tokyo.
Borkowsky, G., 169 Sannomiya-cho, Itchome, Kobe.
Bretschneider & Company, 160A Yamoshita-cho, Yokohama.
Carlowitz & Company, 124 Higashi-machi, Kobe; 11 Isogami-dori, 5 Nichome, Kobe.
Cassella Senryo Kaisha, Murai Building, Ninonbashi-ku. Tokyo, and 31A Akashi-machi, Kobe.
ChinaExport, Import and Bank Company, Kobe, and Yokohama.
Chu Sheang Dong, Chemulpo, Korea.
Club Concordia, 117 Itomachi, Kobe.
Club Germenia, 235 Yokohama.
Delacamp & Company, 121 Higashi-machi, Kobe.
Delacamp, Piper & Company 202 Yamashita-cho, Yokohama; 70 Kyomachi, Kobe.
Deutsche Apotheke (Kobe Dispensary), 16 Narima-machi, Kobe.
Deutsch-Asiatische Bank, 180A Yamashita-cho, Yokohama; 25 Kyomachi, Kobe.
Doi, Nagashi, Minami Rokuchome 122 Aoyama Tokyo.
Erneko, K., (K. Ernecke), 126 Yamate-, Yokohama.
Etsuze Yamasaki, P. O. Box 225, Kobe.
Fachtmann & Company, R., 45 Yamashita-cho, Yokohama.
Feicke & Company, J., 80 Kyomachi, Kobe.
Fischer, R. E., Kobe.
Fukushima, Otokichi, Maronouchi, P.O. Box 28 & 3, Uchisaiwaicho, Tokyo.
Gartner-Gebruder, Otaru, Hokkaido.
Geiser & Gilbert, Limited Surugadaishita, Tokyo.
Griebel, P., (P. Greeble), 40, Kobe and P. O. Box 226, Kobe.
Gutmann, F. Y[illegible]

Habu & Company, 82, Sakae-machi, 1, Chome, Kobe.
Hattori, Y., Benton-dori, Yokohama.
Hirschfeld, G. C., 43 Sannomiya-cho, Kobe.
Hoene, H., P. O. Box 226, Kobe.
Hoffman, F., Kobe.
Ichikawa, Kiyoshi, 14 Nichome, Iidawachi, Kojimachi-ku, Tokyo.
Ikeda Tokuzo, 12 Kaigandori, Kobe.
Illies, C., & Company, 54 Yamashita-cho, Yokohama; 12 Bund, Kobe; 15 Tsukiji, Tokyo 40 Kitahama, Sanchome; Osaka & Moji.
Imada Takehiro, (Imada and Company) 39 Akashimachi, Kobe.
Irisu Shokwai, Yokohama and Box 177, Kobe.
Jantzen, F., Kobe.
Japan Export Company (*see* Rohde & Company).
Japan Trading Company (*see* Van Nierop).
Japan Herald, P.O. Box 279, Yokohama.
Kalle & Company, Kobe.
Kato Shoten, 91 Kitamachi, Kobe.
Kawamoto Kiyoji Yamamoto-dori, 4, Chome, Kobe.
Kenshin Yoko, 211, Yokohama.
Kimura, K., Shimo-Osaki, Tokyo.
Kimura Shoten, 4 Honkawaya-cho, Nihonbashi, Tokyo and 81, Kyomachi, Kobe.
Kobe Dispensary (Deutsche Apotheke), 16 Harima-machi, Kobe.
Konishi Kikujiro, 54, Yokohama.
Kosaka, K., 154 Yamashita-cho, Yokohama.
Kramer, H. 315 Shimo Shibuya, Tokyo.
Kudawa (*alias* of Yoshioka Kojiro), 50, Shimo Yamate-dori, Itchome, Kobe.
Langfeldt & Company, 73 Yamashita-cho, Yokohama.
Levedag, E., 4 Yurakucho, Sanchome, Tokyo.
Leybold, Shokwan, L., 26 Himonocho Nihonbashi-ku, Tokyo; 29 Nishi Hommachi, Mo.
Liesecke, J., 80 Kyomachi, and 17, Harimamachi Kobe.
Meier & Company, A., 24 Yamashita-cho, Yokohama; 68 Kyomachi, Kobe.
Munster, B., 23 Yamashita-cho, Yokohama.
Nakamura Yushutsuten, (Nichdoku Shoten) 69 Sannomiya-cho, Itchome, Kobe.
Nigo Shoten, 154, Yokohama.
Normal Dispensary, 77D Yamashita-cho, Yokohama.
Oestmann & Company, A., 196 Yamashita-cho, Yokohama; 47, Kobe.
Oldenburg, E., 49 Harimamachi, Kobe.
Pieper & Thomas, 202 Yamashita-cho, Yokohama; and 24 Teppo-cho, Nihonbashi, Tokyo.
Pietzker, W., 45 Yamashita-cho, Yokohama; 17 Mayemachi, Kobe.
Ramseger & Company, 17 Mayemachi, Kobe.
Raspe & Company, M., 91 Kitamachi, Kobe; 18A Tsukiji, Tokyo.
Ratjen, Rud, 122 Aoyama, Minamimachi, Rokuchome, Tokyo.
Reimers, Otto, & Company, 198 Yamashita-cho, Yokohama.
Retz, F., 214 Yamashita-cho, Yokohama.
Retz, F., & Company, 214 Yamashita-cho, Yokohama.
Ritter, W., P. O. Box 234, Yokohama.
Rohde & Company, Carl, (Japan Export Company), 70A Yamashita-cho, Yokohama; 104 Yedo-machi, Kobe.
Romisch, Leo, 33 Tsukiji, Tokyo.
Sakakibara, Yokichi, 5 Kobikicho, Itchome, Kyobashiku, Tokyo.
Sasga Shokai, Ginza, Tokyo.
Sawada & Company, 40, Akashimachi, Kobe.
Schmidt, Scharff & Company, R., 52 Yamashita-cho, Yokohama.
Schmidt Shoten, 1 Yayesucho, Itchome, Kojimachi, Tokyo.
Schramm & Company, Paul, 21 Yurakucho, Itchome, Kojimachi, Tokyo, and Ono Hamabedori, Kobe.
Schuchardt & Schutte, 1 Yurakucho, Itchome, Kojimachi-ku, Tokyo.
Shohei, Hirai, P. O. Box, 226, Kobe.
Siemens Schückert Denki Kabushiki Kaisha, 65 Bojima Hamadori, Osaka; 48 Akashi-cho Tsukiji, Tokyo; 130 Tsutsui-cho, Kobe; Moji and Dairen.
Simon Evers & Company, 25 Yamashita-cho, Yokohama; 101 Yedomachi, Kobe.
Sugimoto Boyeki Gomei Kaisha, 160A., Yokohama.
Takashiro Arazo, Isogamidori, Kobe.
Takeo Yamaguchi, 834 Nishi Tobemachi, Yokohama.
Tanigawa Masajiro, 12 Kaigandori, Kobe.
Taylor, Cooper & Company, Kobe.
Terauchi Shokai, 40 Akashimachi Kobe.
Ukita Yasumasa, 70 Yamashila-cho, Yokohama.
Van Nierop's, Ed. L, Japan Trading Company, 39 Akashimachi, Kobe; and 153 Yamashita-cho, Yokohama.
Vehling & Company, 92 Yamashita-cho, Yokohama.
Vogt, Dr. Carl, 67 Yamashita-cho, Yokohama.
Weinberger & Company, C., 46 Yamashita-cho, Yokohama; 76B Kyomachi, Kobe.
Wilckens, A., 45 Yamashita-cho, Yokohama.
Winckler & Company, 256 Yamashita-cho, Yokohama; 100 Yedomachi, Kobe: 2 Minami Konyamachi, Tokyo; and 9 Shumokumachi, Sanchome, Nagoya.
Wolf, Hans, 81 Nakamachi, Kobe.
Wolter, Carl, & Company, Honmachi, Chemulpo, Korea.
Wong Ching Hung, Chemulpo Korea.
Yayama Shoten, Ikutamaye, and 50, Shimoyamate-dori, 1-Chome, Kobe.
Yoshioka Kojiro, 40, Akashimachi, Kobe.
Zeiss, Carl, 33 Tsukiji, Tokyo.

NETHERLAND EAST INDIES.

Adams, H., Hotel des Indes, Weltevreden, Java.
Adler Warenhuis (Moritz Adler), Sourabaya.
Advies Bureau voor Landbouw en Industrieele Ondernemingen, Sourabaya.
Aequator, Mijnbouw Maatschappy, Sumatra.
Altmann, A. H., Bandoeng, Java.
Antonijs, Karel, Sourabaya.
Aring, P., Macassar.
Arnold, W. O., Medan.
Assahan Syndicat Gesellschaft, Medan and Palembang.
Austria, Export Maatschappy, Bandoeng.
Bakker, W. J., Sourabaya.
Bakx, A., Belawan, Sumatra.
Bangoen Estate (Dolok Malela), East Coast of Sumatra.
Bangoen Landbouw Maatschappy, Dolok, Malela & Pantoean, East Coast of Sumatra.
Barmer Export Gesellschaft Batavia.
"Bataviaasch Handelsbad," Batavia.
Beek, N. Van, Samarang.
Beerman, W., Sibolga, Sumatra.
Behn Meyer, H. M., & Company, Batavia and Sourabaya.

Bercowicz, Boris, Sourabaya.
Biedermann, & Company, Samarang and Sourabaya.
Bierman, E., Macassar.
Boenisari, Plantagen Gesellschaft, Batavia.
Borneo Import & Export Company, Dutch Borneo and Batavia.
Borneo Industrie Maatschappy, Bandjermasin.
Braunschweigsche Maschinenbauanstalt, Sourabaya.
Breitfeld, Danek & Company, Sourabaya.
Brinker, H. Den, Samarang and Sourabaya.
Caffin, J., Gorontalo.
Continental Tyre & Rubber Company, Sourabaya.
Corne, W., Macassar.
Cultuur Maatschappy, Montaja, Batavia.
Cultuur Maatschappy, Silau Doenia, Batavia.
Cultuur Maatschappy "Soekabiroes."
Cultuur Maatschappy "Soengei Langka," Batavia.
Cultuur Maastchappy Tji-Karang.
Cultuur Maatschappy "Tjikopo-Zuid."
Cultuur Maatschappy Wangoen Wattie.
Diehn, August, Medan and Palembang, Sumatra; and Java.
Dietzold, W., Pematang Siantar.
Drukkerij Ameet Favenier, Sourabaya.
Duitsch Indische Cultuur Maatschappy, Sourabaya.
Eckstein, P., Medan and Palembang.
Ehrenpreis, E. J., Sourabaya.
Ehrlich, S., Medan and Palembang.
Elten, Van, Medan.
*Emmerick, J. Van.
Erdmann & Sielcken, Samarang, Batavia, and Sourabaya.
Everts, J. T., Sourabaya.
Export Maatschappy Austria, Bandoeng.
Filamont, Engelen & Company, Menado and Celebes.
Forrer, Gustav, Tebing Tinggi, Sumatra.
Forsyth, Douglas, Batavia.
Garlich, O. E., Bandoeng, Java.
Geclen, F., Sourabaya.
Gelder, R. van, Bandjermassin, Borneo.
Giesbers & Rosenkrantz, Sourabaya.
Gluckmann, L. G., Sourabaya.
Go Beng Hin, Batavia.
Goldenberg & Company, Medan and Palembang.
Goldenburg, M, A., Bandoeng.
Grabau, W. J., Sourabaya.
Gronert, J. C. N., Batavia.
Guan Joo and Company, Medan.
Gummi Fabriek Harburg-Wien, Sourabaya.
Gumprich and Strauss, Batavia.
Guntzel and Schumacher Handelsmaatschappy, Medan, Palembang and Sumatra.
Haan Louis de, Medan.
Hallermann, J., Medan and Palembang.
Hallesche Machinenfabriek, Sourabaya.
Handel Maatschappy A. F. Van Den Berg and Company, Batavia.
Handel Maatschappy Paré Paré, Macassar.
Harburg-Wien, Gummi Fabriek, Sourabaya.
Harland Kantoor, Batavia.
Hashimoto Brothers, Sourabaya.
Hassan, Hadji, Batavia.
Hennemann, R., and Company, Dutch Barneo; Batavia and Sibolga.
Herrmann, C. H., Batoe Toelis 2, Batavia.
Heymans van der Douwer, H M-B, Samarang
Hilckes, E. A., Bandjermasin.
Hinloopen, W., Tandjong Balei, Asahan, Sumatra.
Hinlopen, K., and Company, Sourabaya.
Hoeven, Emil Van Der, Batavia.
Hoffmann en Benselin Leclerc, Toko, Sourabaya.
Hollandsche Handelmaatschappy, Batavia.
Horak, F.
Hout, J van, Welteyreden, Batavia.
Import Maatschappy, De, Sourabaya.
Import Maatschappy Zikel and Company, Samarang and Bandoeng.
Insulinde Handelsvereeniging, Sourabaya.
Ioen Oen Hap, Macassar.
Janssen van Rooij, H. J. C., Batavia.
Joe Gan Tjang, Macassar.
Jones, Arthur, Samarang.
Jongeneel, Medan.
"Juliana," Thee Distributie Maatschappy, Batavia.
Kehding, F., Medan and Palembang.
Keil, K. E., Buitenzorg.
Kielich, W., Batavia.
Kohlrusch (or Kohlrosch), L., Samarinda.
Kölner Handelsgesellschaft, Sourabaya.
Koning, Carel A., and Company, Medan.
Koppel, Arthur, Sourabaya.
Krikilan, Tabak Maatschappy, Djember.
Kuyper, J., Sourabya.
Ladiges, G. J., Belawan.
Ledeboer, W. B., and Company, Macassar, Menado, and Gorontalo.
Leersum, O. van, Sourabaya.
Leezenberg, P., Medan.
Liebenschütz and Company, Samarang and Sourabaya.
Liem Bie Kiang, Bandjermasin.
Liese, J. E., Batavia.
Limbangan Industrie, Maatschappy, Batavia.
Limoesnongal Estate, Java (Preanger Regencies)
Lim Kang Tjoean Merk Lek Tjoan Liong, Batavia.
Lind, J. A., Handelsvereeniging, Medan and Palembang.
Lio Oe Kiong, Menado.
Loebell, M., Cfo. Sourabaya Oliefavriek, Sourabaya.
Look, H., Hulkenbachstrasse 43, Medan.
Luppe, Th., and Company, Bandoeng.
Maas, L., Emmahaven, Padang, Sumatra.
Maatschappy Limbangan Industrie, Batavia.
Maatschappy Tot Exploitatie Van Het Land Semplak, Batavia.
Maatschappy voor Industrieele Ondernemingen op Java.
Machine en Rijwielfabriek Tropical, Samarang.
Magazyn de Vilijt, Bandoeng, Java.
Marbau Rubber Maatschappy, Medan and Palembang, Sumatra.
Marihat Sumatra Plantagen cie., G. m. b. H., Siantar. East Coast of Sumatra.
Matheron, F., Kawatan, Sourabaya.
Meelhuijsen, J., Sourabaya.
Meer, S. van der, Medan, Sumatra.
Meyer, F. E., Samarang.
Moerkerken, L. van, c/o Sourabaya Oliefabriek Sourabaya.
Mohrmann and Company, (Handels Vereeniging Voorheen J. Mohrmann), Macassar and Celebes.
Montage Bureau, Bandoeng.
Montaja, Cultuur Maatschappy, Batavia.

Naessens and Company, Sourabaya and Medan.
Nagara Estate, Java (Preanger Regencies).
Nsl, B., and Company, Kota Radja, Sumatra.
Negasari, Plantagen Gesellschaft, Bandoeng.
Nio Tjong Long (*alias* T. L. Nio), Macassar.
No Heng San, Menado.
Obermuller, Herman, Sourabaya.
Oliefabriek, Sourabaya, Sourabaya.
Olzen, William, Sourabaya.
Ong Eng Tee, Medan.
Ong Seng Kwie, Batavia.
Oost Indische Exploitatie en Handel Maatschappy, Macassar.
Orenstein and Koppel, Sourabaya
Ott, E., Medan and Palembang.
Oxe Auerbach (H. Ch.) and Company, Sourabaya and Samarang.
Pangasaman, Java.
Pang Kie Ngan, Batavia.
Pantoean Estate, East coast of Sumatra.
Papendrecht, Ch. Hoynck van, Raden Saleh 9, Weltevreden.
Paré Paré, Handel Maatschappy, Macassar.
Persijn, C., Batavia.
Patersen, H., Samarang.
Plantagen Gesellschaft Boenisari, Batavia.
Plantagen Gesellschaft Neglasari, Bandoeng.
Plantagen Gesellschaft Tjiganitri, Batavia.
Priboean Cultuur Syndicaat, East coast of Sumatra.
Prottel & Company, Sourabaya.
Reineuberg, T. W., Sourabaya, Gang Matjan Peneleh.
Riebschlaeger, F. W., Sourabaya
Riviere, J. La, Java.
Rohrig, F. A. C., Kampement 48, Sourabaya.
Roos, Arieg Sourabaya and Sarnarang.
Rosenlehner, H , Sourabaya.
Rosenthal, Herbert W. (*alias* Rosenthal Bonin), Batavia.
Sandel, D., Medan and Palembang.
Sato, S., Menado.
Schaap, F., L., Samarang.
Schaier (J.) Handel Maatschappy, Prins Hendrikplad, Macassar.
Schild, J., Padang, Sumatra.
Schlieper Carl, & Company Samarang.
Schneider, F. A. (*alias* Snydens), Medan, Sumatra.
Schreuder, W., Sibolga, Sumatra.
Schultz, Ph. H. E., Medan.
Schumacher, F. A., Bandoeng, Java.
Schütter, H., Batavia.
Schwenkel, A., Balikpapan.
Siemens & Halske, Allgemeine Gesellschaft, Sourabaya
Siemens Schückert Werke, Sourabaya.
Silau Doenia. Cultuur Maatschappy, Batavia.
Snydens (see F. A. Schneider).
Soe Hoo Sing Handels Maatschappy, Sourabaya.
Sertji Kha Seng, Menado.
Soengei Bloetoe Estate, East Coast of Sumatra.
"Soekabiroes," Cultuur Maatschappy.
Soenda, Import Maatschappy, Samarang.
"Soengei Langka," Cultuur Maatschappy, Batavia.
Soesboom, Jan, Palmenlaan 45, Sourabaya.
Sourabaya Oliefabriek, Sourabaya.
Spier, F C., Sourabaya.
Still, Otto, Kali Bessar, Batavia.
Straits und Sunda Syndikat, Batavia.
Stroer, Ch. N , and Cie., Sourabaya.
Tabak Maatschappy Krikilan, Djember.
Taenzer, E., & Company, Cheribon.
Tan Kok Tae & Zoonen, Menado, Celebes.
Tan Soen Tjiang, Macassar.
Technische Bureau De Vlijt, Sourabaya.
Technische Bureau Gebr. Altmann, Bandoeng.
Technische Bureau Behn Meyer & Company, Sourabaya.
Thee Distributie Maatschappy "Juliana", Batavia.
Thee-Plantagen Gesellschaft, Tjiémas Bandoeng.
Thesing, Leo, Sourabaya.
Thio Tjin Tong & Company, Menado.
Tjikopo Noord Estate, Java (Batavia Regency.)
Tjiémas, Thee-Plantagen Gesellschaft, Bandoeng.
Tjiganitri, Plantagen Gesellschaft, Batavia.
Tji-Karang, Cultuur Maatschappy.
"Tjikopo-Zuid," Cultuur Maatschappy.
Tjimoelang Estate, Java.
Tjitembong Estate, Java.
Tropical, Machine en Rijwielfabriek, Samarang.
Valk, G.H., Macassar.
Van Den Berg (A F.), & Company, Handel Maatschappy, Batavia.
Van Het Land Semplak, Maatschappy Tot Exploitatie, Batavia.
Van Rhee, Macassar: Menado and Gorontalo.
Verdouw, J. C., Macassar.
Vlielander Hein & Company, Batavia.
Viefhaus, E. F. W., Samarang
Vlijt (De) Technische Bureau, Sourabaya.
Vlijt, Magazyn de, Bandoeng, Java.
Vries, Maison De, Sourabaya.
Vrijberghe de Coningh A.J., Sourabaya.
Vroman, S., Batavia & Sourabaya.
Vuyk, M. W., Embong Plosso 7, Sourabaya.
Wagner, Hans, Sourabaya.
Wangoen Wattie, Cultuur Maatschappy.
Weeren, H. Van, Sourabaya.
Weissberg, S. (Magazyn de Vlijt), Bandoeng, Java.
Wirbatz, Otto, (or Wirbatz & Company), Sourabaya.
Wolf & Petschek, Sourabaya and Samarang.
Wolff's Machinefabriek, Sourabaya.
Wolff's Stoomkoffiebranderij, Sourabaya.
Wytman, A., Medan, Sumatra.
Zande, J. Van der, Palme Laan 37, Sourabaya.
Zikel & Company, Import Maatschappy, Samarang and Bandoeng.

PERSIA.

Abdul Rahim Arab.
Abramiantz & Company, Lalezar, Tehran.
Agha Muhammad Yusuf Khabbez Beglaroff, Kazvin.
Agha Muhammad Ismail Isfahani, Meshed.
Baue, Tehran.
Bonati (Schwerin), Tehran.
Carnik Khan Dalguidjan, Tehran.
Derisi, Mohammed Ali, Borasjun, Bushire.
Eger Brothers, Meshed.
Farbwerke, vorm Meister, Lucius & Brunig, Ispahan.
Fars Company, Shiraz.
Haim, Ezra, Hamadan.
Haji Abbas Arab, Ispahan.
Haji Ahmedagha Teheranji, Tehran.
Haji Amin, Ispahan.
Haji Amin-ut-Tujjar Brothers, Ispahan.
Haji Gholam Hussein Sons of, Resht.
Haji Mihammed Ibrahim (Mulik-ut-Tujjar) Ispahan.
Haji Mohamed Ibrahim, Tehran.

Haji Muhammad Reza, Ispahan.

Haji Muhammad Ibraham Tehrani Sakkon' Tehran.

Haji Muhammad Welinkani, Kerman.

Haji Saleh Arab, Successors of, *viz*—Haji Amin, Haji Mohammed Reza and Zafar, Ispahan.

Hanemoglou, Resht.

Herold, M., Meshed.

Hoffman, Meshed.

Hosseinyeh, Magasin, Tehran.

Ismaloff, (Georges & Jean), Kazvin.

Kazeruni, Mirza Ali, Borasjun, Bushire.

Maison, Hollandaise (Prins, C.F.), Tehran.

Malik-ut-Tujjar (Haji Muhammed Ibrahim), Ispahan.

Meister, Lucius & Brunig, (*see* Farbwerke).

Meshedi, Ismail Salmasi, Kerman.

Meshedi, Goulam Ali, Resht.

Minassiantz, A., Tehran.

Muhammad Mehdi Samsar Isfaman.

Muhammad Saleh, Resht.

Mustafa Husseini, Tehran.

Papadopoulo, Hariles, Resht.

Persische Teppiche A/G., Ispahan.

Prins, C.F. (Maison Hollandaise), Tehran.

Pugin.

Roever, Wilhelm, Shiraz.

Seskiel Nawi, Tehran.

Shebarek, Georges, Tehran.

Société du Tombac, Ispahan.

Tehallis, Demetri, Resht.

Tehallis, Leandros, Resht.

Tehallis, Sotiri, Resht.

Tombac (du) Société, Ispahan.

Wassmuss.

Wonckhaus & Company, Bushire.

Yavash Ochli, Resht.

Zafar, Ispahan.

EUROPE.

DENMARK.

Albeck, A., & Company, A/S., Strand Boulevard 61, Copenhagen.

Allegemeine Elektricitäts Gesellschaft, Vestergade 23, Copenhagen.

Andersen & Jensen, Istedgade 3, Copenhagen.

Andersen-Hyam, C. Julius (Nordisk Kolonial Company) Langelinieskuret 40, Frihavnen, Copenhagen.

Anglo-Russian Trading Company, Dron. Tværg 3, Copenhagen.

Anita Produce Company A/S., Sofievej 2, Copenhagen.

Apothekernes Laboratorium Droge Kemikalieforretning A/S., Kronprinsensg. 1, Copenhagen.

Atlantisk Handelsselskab (Atlantic Trading Company), Vestre Boulevard 9, Copenhagen.

Bach, Jorgen, Carl Ploughs Vej 5, Copenhagen.

Baltisk Bouillontaerniugfabrik, Henrik Steffensvej 8, Copenhagen.

Beldring and Company, Vodroffsplads 2, and Vestre Boulevard 47, Copenhagen.

Berlau & Nielsen, Heimdahlsgade, Copenhagen.

Biehl, G., Tordenskjolgade 22, Copenhagen.

Bohm, J. M., Stettin Spedition (Manager, Aage Larsen) Ny. Toldbodgade 37, Copenhagen.

Bonne, C. Riis, Linoleum Company, Limited, Kronprinsensgade 6, Copenhagen.

Brennabor-Werke, (Gebr. Reichstein), Tordenskjoldsg, 3, and Christian IX's Gade 3-5 Copenhagen.

Brix-Hansen & Company, Amaliegade 36, Copenhagen.

Carstensen, Ph., Frederiksholm Kanal 4, Copenhagen.

Centralbanegaardens Chocolade-Kiosk A/S., Kroprinsensg. 1, and Centralbanegaarden, Vesterbrog, 3, Copenhagen.

Christensen & Thogersen, Gronningen, 1, Copenhagen.

Continental Caoutchouc & Guttapercha Company, Amaliegade 28, Copenhagen.

Continental Handels & Transit Aktieselskab, Vimmelskaftet 42, Copenhagen.

Copenhagen Coal & Coke Company (Kjobenhavns Kul and Koks Kompagni A/S.), Islands Brygge 22, Copenhagen.

Copenhagen's Fiskepolse Fabrik, Jernbane Alle 13, Vanlose (formerly of Viktoriagade 3, Copenhagen).

Dansk Russisk Handelsselskab, Skt. Marcus Sidealle 2, Copenhagen.

Danske Actieselskab Continentale, Amaliegade 28, Copenhagen.

Danske Fedtimport Kompagni, Vestergade 11, Copenhagen.

Danske Kaffekompagni A/S., Det, Kronprinsensg. 1, Copenhagen.

Dellheim, Sigmund, A/S., Amaliegade 6, Copenhagen.

Droge & Kemikalieforretning A/S., Apothekernes Laboratorium, Kronprinsensg. 1, Copenhagen.

Eisendrath, Société Anonyme, (Managing Director W. J. Scheidt), Kronprinsensg. 1, Copenhagen.

Enna, Carl, Nytorv 13, Copenhagen.

Eschricht, Svend, Classensg. 40 and Skindergade 24, Copenhagen.
Export & Importforretningen (Trojel & Meyer), Vestkai, Frihavnen, Copenhagen.
Gad, Th. Clausen, Havnegade 45; Vesterbrogade 12; and Frederiksberg Allé 19A, iii., Copenhagen.
General Import and Export Company, Mikkel Bryggersgade 18, (formerly of Frederiksholm Kanal 4,) Copenhagen.
Germansk Handels Kompagni, Longangsstr. 16, Copenhagen.
Goldstück Hainze & Company, S. Annæpl. 16, Copenhagen.
Grauballe, Christian, Frederiksberggade 32, and Bredgade 45, Copenhagen.
Hansen, Valdemar, & Company, Classensg. 40 and Skindergade 24, Copenhagen.
Harskind, Emil, Falkonerallé 61, Copenhagen (to be distinguished from Emil Herskind, Vesterbrogade 106).
Haubroe, L., & Company A/S., Holbergsgade, 3, Copenhagen.
Haug, Carl, Kjobmagergade 28, Copenhagen.
Hellerie, Max, & Company, Reverdilsgade 5, Copenhagen
Henius, Emil, Vestervoldgade 31 : Gronningen 15; Bernstorffsgade 21, (formerly of Christian IX.'s Gade), Copenhagen.
Henriques, R. Jr., Hôjbroplads 9, Copenhagen.
Hol , Ulrich C., Vimmelskaftet 42, Copenhagen.
Hommel, Valdemar, Hestemollestraede 6, Copenhagen.
Interchange Limited (Manager E. U. Landgraff), Holbergsgade 3, Copenhagen.
Jacobsen, Jacob, Nyhavn 31, Copenhagen.
Jelstrup, H., Studiestraede 49, and Krystalgade 46, Copenhagen.
Jensen, Albert, Kalvebod Brygge 2, Copenhagen.
Jensen & Fode, Ny. Vestergade 7, Copenhagen.
Jensen & Hoeck, Amaliegade 36, Copenhagen.
Jensen, Carl, Hejreveji, Copenhagen.
Jensen, Chr. Ruge, Aalborg.
Jeppesen, K. T., Princesse Meries Allé 17, (formerly of Jernbanegade 4, and Vodrofsplads 13), Copenhagen.
Jorgensen, J. A., & Company, Romersgade 15, Copenhagen ; and Sonderg 17/19, Odense.
Keil, Otto, Vesterbrogade 28, Copenhagen.
Kjobenhavns Kul & Koks Kompagni A/S (Copenhagen Coal and Coke Company), Islands Brygge 22, Copenhagen.
Kongelige Militaer & Vajsenhus Apothek, Kjobmagergade, Copenhagen.
Kraeft, Walter, Norregade 7, Copenhagen.
Krebs, Carl, Kongens Nytorv, 6, Copenhagen.
Kuhnert, Rasmus, Jorcks Pass and Vimmelskftet 42, Copenhagen.
Landgraff, E. U., B. W., or E. M., (of Interchange Limited A/S.), Holbergsgade 3, Copenhagen.
Laertz's, Aage (*see* J. M. Bohm Stettim Spedition).
Lassen's, Carl, Filial, International Speditionsforretning, Amaliegade 37, Copenhagen.
Linoleum, A/S. Kolding.
Lorenzen's, Christian N., Eftf., Gammel Kongevej 23, Copenhagen.
Lykkeberg, Peter Rudolf, Teglgaardstr. 5, Copenhagen.
Matthiesen, C., Vesterbrogade 35, and Strandveien 50, Klampenborg, Copenhagen.
Militaer Apothek, Kjobmagergade, Cnopenageh.
Moller & Seiersen, Kronprinsensg. 1, Copenhagen
Moritz, Carl G., Vesterbrogade 20, and Frederiksberg Alle 19, Copenhagen.
Mortensen, Orla, Nykjobing, Falster.
Nielsen, Oskar, Skolebakken 11, Aarhus.
Nordisk Kolonial Company A/S., Frihavnen, Copenhagen.
Nordisk Kommissions Kompagni Radaustraede 11, Copenhagen.
Nordisk Vareimport, Griffenfeldtsgade 8, Copenhagen.
Norstrand, Carl, Kongens Nytorv 6, Copenhagen.
Osterbro's Patent Scirieco Kaffebranderi Limited, Magstr. 6, Copenhagen.
Petersen, Jens, Skindergade 31, Copenhagen.
Petersen, P. Carl, Holmens Kanal 9, Copenhagen.
Phonix Agentur (or Phonix Company) Vestervoldgade 11, Copenhagen, (No connection with Phonix A/S., Godthaabsvej 88).
Produkt Import (Skandinavisk) Company, Skindergade 31, Copenhagen.
Rassmussen, Alf., and Company, Martinsv. 9; Vestre Boulevard 9, Copenhagen.
Regulaer A/S. Kronprinsensg. 1, Copenhagen.
Reiniger, Gebbert & Schall A/S., Nybrogade 32, Copenhagen.
Rothapfel, Max, Ostbanegaarden 19, Copenhagen.
Rudholt, Rasmus, Tordenskjoldsgade 17, Copenhagen.
Sachs, Ignace, Palads Hotel, Copenhagen.
Sand, Hilmar & Company, Nygade 3, Copenhagen.
Scandinavian British Syndicate, Islands Brygge 21, and Holmens Kanal 5, Copenhagen.
Schacke, Julius, Knabrostraede 1, Copenhagen.
Schaltz, K. A., Frederiksholm Kanal 4, Copenhagen.
Scharling, Emil, Norrebrog, 140, Copenhagen.
Scheidt, W. J., (*see* Société Anonyme Eisendrath).
Schimmelpfeng W., Auskunftei, Vestergade 13, Copenhagen.
Seelk, Alfred, strandv. 118, Vimmelskaftet, 42, and Borsen, Copenhagen.
Skandinavisk-Automat A/S., Kronprinsensg. 1, Copenhagen.
Skandinavisk Produkt Import Company, Skindergade 31, Copenhagen.
Société Anonyme Eisendrath (Managing Director W. J. Scheidt), Kronprinsensg. 1, Copenhagen.
Stern-Handfuss, S., Niels Juelsgade 11, Copenhagen.
Storm, Jorgen, Jernbanestations Plads, Hjorring.
Streit, Carl, Aalborg & Esbjerg.
Thygesen, Aage, Kompagniestraede 22, Copenhagen
Trojel & Meyer, Kronprinsensg. 1 & 3 Copenhagen.
Trojel, Hans, (*see* Vesterbros Farve & Materialhandel).
Union Special Maskin Kompagni Kjobenhavn Limited, Kjobmagergade 28, Copenhagen.
Vajsenhus Apotheket, Kjobmagergade, Copenhagen.
Vesterbros Frve & Materialhandel (Hans Trojel), Vesterbrog. 73A, Copenhagen.

Voigt, Hans, Amaliegade 28, and Peder Skramsg. 19, Copenhagen.
Winkel & Wondt, Borsen 7, Copenhagen.

GREECE.

Achaia Wine Company (Société Vinicole Allemande), Gutland, Patras.
Akif, Hassan, & Company, Salonika.
Anatoli Insurance Company, The, Athens.
Antovitch, Pierre, Chios.
Assael, Peppo, Allatini Han, Salonika.
Asseo, Jacob, Yildiz Han 11, Salonika.
Barouh, Solomon & Levi, Volo.
Baumann, Hermann, Rue Osakaloff 31, Athens.
Baumann & Beckmann, Pl. Dimokratirion, Athens.
Bayona, Auguste, Salonika.
Beck, Karl, 13 Rue de l' Université, Athens.
Bensussan, N., Piræus.
Bloch, Eugene, Piræus.
Brazzafoli, Domenico, Syra.
Callimasiotis Dimitrios, Piræus.
Charamis, Panayiotis, Piræus.
Cohen, Mordoh & Company, Kasmindji Han, Salonika.
Cohen, Simando, Piræus.
Coundourakis, Georges J., Candia, Crete.
Damalas, Pavlos (Paul), Piræus.
Damas, Constantine, Calamata.
Daniolos Fréres, Andros.
Defner & Edelmann, Athens.
Dimitrelias, John, Vathy, Samos.
Entreprises Commerciales (d'), Société Anonyme. Kolokotronis Street, Piræus.
Export Society, Piræus.
Fabrique de Tabacs et Cigarettes Macedoniennes, Salonika.
Farkouh, Constantine, Salonika.
Farkouh, George, Salonika and Athens.
Farkouh, Hadzi Daoud, Salonika and Athens.
Fels & Company, Corfu.
Fenyves, Philip, Teldji Han 18, Salonika.
Galanis & Goldstein & Hadjiandreou, Samos.
Gattegno, Samuel Daniel, Missir Tcharchi 42 Salonika.
Goldstein, Albert Samos.
Gottlich, Martin, Candia.
Gromann, George, Athens.
Hampartchoumian, Aram, Athens.
Hamparzum, Aram, (Aram Hampartchoumian), Athens.
Harr, Gustave, St. Theodore Square, Athens.
Hasson & Recanati, Emniyet Han, Salonika.
Hassurakis, A., Syra.
Heidmann, Hans, Salonika.
Herzog, M. L., & Company, Salonika.
Hoffmann, Alfred, Piræus.
International Magnesit Werken, Gerekari, Eubœa.
Jenny & Vock (Fridolin Jenny; Emil Vock), Rua Franque, Salonika.
Jenny, Fridolin (*see* Jenny & Vock).
Kloebe, Karl, & Company, Athens.
Kloebe, Friedrich, (of Karl Kloebe & Company), Athens.
Kloebe, Karl, (of Karl Kloebe & Company), Athens.
Koeing, I. & H. & Company Athens.
Kouremetis, Michael, Athens and Calymnos.
Kouremetis, Pandelis, Athens and Calymnos.
Kruger, Max., Canea, Crete.
Kruger, Richard, G., Canea, Crete.
Lianos, C., Frersræ
Lianos, Soulakas & Goumas, Piræus.
Lochner, Hermann, Patras.
Lochner, Max, Patras.
Lucas & Company, Patras.
Macedoniennes, Fabrique de Tabacs et Cigarettes, Salonika.
Margaritis, J. Piræus
Maroulis, Alexander & Company, Salonika.
Mayer & Company, Salonika.
Mazzino, A. G., Syra.
Mehmed Baldji Fréres, Aelion Han, Salonika.
Miceli, E. & C. B. Xanthos, 20, place de la, Liberté, Athens.
Michaelides & Milch, Panghion Hotel, Athens and Piræus.
Moretti, Louis, Zante.
Muller, Carl, Ferdinand, Rue Apollo 37, Athens.
Muller, Karl, Patras.
Ornstein, Dr. Otto, Chios
Palaiologas, George, Patras.
Papatheodorou, Athanasios (see Alexandre Zachariou & Company).
Pfister &. Assael, (Rudolph Von Pfister & peppo Assael), Allatini Han, Salonika.
Pfister, Rudolph Von (see Pfister & Assael).
Procopiou, Patras.
Recanati, Fils de Joseph, Sibi Gumruk Han, Salonika.
Recanati, H. J., and Company, Sibi Gumruk Han, Salonika.
Rossini, Alexander (*alias* Rosalini), Odos Vasilissa Olga 162A, Salonika and Porto Lagos.
Savopoulos Sfyris & Company Rue Notara 67, Piræus.
Schachtel & Jacobson, Salonika.
Scheffel, Helmuth, Volo.
Schenker & Company, Salonika.
Schewend, August, Candia, Crete.
Seefelder & Company (Hans & Michel), Salonika.
Senegalia, A., Patras.
Société Anonyme d'Entreprises Commerciales, Kolokotronis Street, Piræus.
Société Vinicole Allemande (*see* Achaia Wine Company).
Spiedel & Company, Island of Thassos and Suja, Crete.
Stein's Oriental Stores Limited, Salonika.
Stoltenhof & Lucas, Patras.
Stuermer, Max, Candia, Crete.
Stringos, George, Piræus
Tiring, Victor, & Fréres, Salonika.
Vock, Emil (*see* Jenny & Vock).
Wein, Jacob, Canea.
Yannoukakis, Nicholas, Piræus.
Zachariou, Alexandre (*see* Alexandre Zachariou & Company).
Zachariou, Alexandre, & Company, (Alexandre Zachariou & Athanasios Papatheodorou), 54 Stadium Street, Athens.
Zachariou, John, Rethymo, Crete.
Zachariou, Peter, & Son, Rethymo, Crete.
Zahn, Henry, Calamata.
Zirini Brothers (John, Basil & George Zirini), Xanthi.

ICELAND AND FÄROE ISLANDS.

Arnason, Jón, Vesturgota, Reykjavik.
Braun, Rich, N., Reykjavik, Iceland.
Brauns, Verslun, Reykjavik, Iceland.

Kristoferson, Magnus, Hverfisgota, Reykjavik.
Krossanes Oil and Guano Factory, Krossanes, Iceland.
Obenhaupt, A., Templarasund 5, Reykjavik, Iceland.
Runolfsson, Olafur, Hverfisgota, Reykjavik.
Thomson, H. Th. A., Reykjavik, Iceland, and Thorshavn, Färoe Islands.
Thordarsson, Svein, Hverfisgota, Reykjavik.

NETHERLANDS

Alder & Oppenheimer, N.V., Prinsensgracht 3?, Amsterdam.
"Aequator," Mijnbouw Maatschappy, Theresiastraat 109, The Hague.
Algemeene (N V.) Commissie Handels Bureau, Nieuwe Uitleg 6, The Hague.
Algemeene Handelsvereeniging (late De Ruyter & Company), Voorschoterlaan 145, and Linker Rottekade 145, Rotterdam.
Algemeen Import & Export Maatschappy, Korte Vyverberg 5-6, The Hague.
Algemeene Nederlandsche Chemische Maatschappy, N V, Kuiperstraat 48-50, Amsterdam.
Allgemeine Electricitats Gesellschaft, Install. Bur., Keizersgracht 70, Amsterdam.
Allgemeine Radiogen, A.G., Keizersgracht 369-373, Amsterdam.
American Bicycle Company, Prinsengracht 657, Amsterdam.
American Importing Company, (M. Kattenburg), Keizersgracht 197, Amsterdam
Amsterdam Import Kantoor, Koningsplein 14, Amsterdam.
Amsterdumsche Caoutchouc Compagnie, Leidschester 47, Amsterdam.
Anthraciet Handelsvereeniging, Boompjes 70, Rotterdam,
Asbestos (Nederlandsche) Maatschappy, N.V., Willemskade 19, Rotterdam.
Asteroth, Friedr., Maaskade 132, Rotterdam.
Automobiel Maatschappy "Zuid Holland", Gouschesingel 6, Rotterdam.
Bacher, August, Sons, Wijnraven Z.Z. 108, Rotterdnm.
Bakker, S. W., Ymuiden.
Bankinstelling, Holland" N. V. (see "Holland" Bankinstelling).
Barmat, J, Keizersgracht, 302-304. Amsterdam, and Wynstraat 72, Rotterdam.
Beit & Company, Prins Hendrikkade 66-67, Amsterdam.
Bella, M. de la, 2 e Jan van der Heydenstraat 2, Amsterdam.
Berger & Wirth, Spuistraat 46, Amsterdam.
Berger, Henri, (*see* Drukkerij N.V.)
"Bergleute," Transport Kontor Voorschoterlaan 84, Rotterdam.
Bergsma, Agentuur & Commissiehandel Reguliersgracht 28, Amsterdam.
"B. E. Sons," Graaf Florisstraat 7, Amsterdam.
Beuningan, D. G, van, Maliebaan 8, Utrecht.
Binnevéie & Schellen, Boompjes 40B; Pickstraat 63B, Rotterdam.
"Bleekertje (Het)," Zeeppoederfabriek, (*see* J. H. Wigleven).
Blijdenstein, H. H. Stadhouderskade 16A and Post Box 263, Amsterdam.
Blikdrukkerij Speelgoed & Emballage, (Zuid-Hollandsche) Fabrieken (J. Norden), Jacob Catsstraat 11?B, Rotterdam.
Böcker, L., & Company. Postbus 78; Boompjes 30A, Rotterdam.
Boest Gips and Van Der Leye, Rijnhavne Z Z. 20, Rotterdam
Borawski, O. W., Groenstraat 56, Roosendaal.
Borleffs & Company, Haagscheveer 16, Rotterdam.
Borner, G. A. A, Nicolas Witsenkade 30, Amsterdam.
Bosnak, Herman, Frans van Mierisstraat 31, Amsterdam.
Bosnak, Michel, Nieuwe Heerengracht 151, Amsterdam.
Brands, Th. E., Rokin 68, Amsterdam.
Brasch & Rothenstein, Heerengr. 320, Amsterdam Boompjes 40A, Rotterdam and Flushing.
Bremner, P. H. Kerkstraat 307, Amsterdam.
Bruijn, P. C. de, Raadhuisstraat 4, Amsterdam.
Buck, Geo, Junior, Rotterdam.
Buitenlandsche Handels Maatschappy, (Foreign Trading Company), Haagsche Veer 35, Rotterdam.
Bunge & Company, Vygendam 2-6, Amsterdam.
Caan and Heumann, Daendelstraat 13 The Hague.
Calkoen & Company, Rokin 92-96, Amsterdam.
Catz Gebroeders, C olsingel 51-53, and Nieuwehaven 14., Rotterdam; and Kloveniersburgwal 31, Amsterdam.
Ceuvell, J. L., Hoogte Kadijk 147, Amsterdam.
Chirurgische Instrumentenfabriek N. V., (Voorheen Loth & Stöpler), Trans 1, Utrecht.
Coal Trading Association (see Steenkolen Handelsvereeniging).
Cohen, Felix, Leuvehaven 85A, Rotterdam.
Cohn-Donnay & Company, K. Hoogstr. 1, Rotterdam.
Cohn, Gustav. (Holland & America Import & Export Company), Het Witte Huis, Rotterdam.
Continental Caoutchouc & Gutta Percha Company, Prinsengracht 1077, Amsterdam.
Daarnhouwer & Company, Raadhuisstraat 46, Amsterdam.
"De Chinees," Thee Maatschappy, Ged. Binnenrotte 30, Rotterdam.
Dekkers, Z. W. C. (Partner of Erhardt & Co. Dekkers).
"De Schie," Olie & Vetfabriek, N. V., Westerkade 6, Schiedam.
Deutsche Dampffischerei Gesellschaft "Nordsee," Rijksvischhal, Ymuiden.
Deutsche Vereinigte Schuhmaschinenfabriek, Beschveldweg, S'Hertogenbosch.
Deventer Glas Maatschappy, voorheen J. Pouwels Cœlingh (N.V.), Deventer.
Dijk, Jac P. M. van, Berkelsche Laan 16, Rotterdam.
Docter Gebrs. Beverwijk Mills, Beverwijk.
Dreibholz and Company, Gebrs., Kostverlorenvaart 44 and Kruislaan, Watergraafsmeer, Amsterdam; and Rotterdam
Driel's (van) Stoomboot en Transport Oudeen, Maaskade O. Z. 114, Rotterdam.
Drost, Robert, Nieuwstr. 54, Terneuzen.
Drukkerij (N.V.) v/h Henri Berger, Stationsweg, 15, Boisle Duc.
Duffhauss, C. W., Stieltesstraat 20-22, Nijmegen.
Duiker, J., Weteringschans 171, Amsterdam.
Dumonceau Frères, (see De Komeet N.V.).
Duncan Doring, E., & Company (now Weinberg, F., & Company), Korte Wijnstr. 24, Rotterdam

Eerste Hollandsche Export Compagnie, Amsterdam.
Eiffe & Company, Reederijst. 5, Rotterdam.
Eil, Joseph, Maaskade 164, Rotterdam; and Schiedam.
Elberfelder Handels & Export Company, Hoogeweg 22, Amsterdam.
Electarsche Vleeschwaren Fabriek, Oranjenassau Straat, Hillegersberg, near Rotterdam.
Elster & Company, Nijverheidsstraat 3, Rotterdam.
Engelbrecht, W. Heerengracht 125, Amsterdam.
Enthoven (Afdeeling), Nederlandsche Ijzerhandel Maatschappy Tot Voorzetting der Zaken, The Hague.
Erdman & Hethey, Keizersgr. 369/373, Amsterdam.
ERHARDT & DEKKERS, O. Z. Leuvehaven 28, Rotterdam.
Esslerk Limited, Gelderschekade 21; Witte Huis, Wijnhaven 3; and Koningsteeg 1, Rotterdam.
Fischer, A., Amsterdam.
Fischer, Bernard, Amsterdam.
Fischer, J., & Company, Badhuisweg 18, Scheveningen.
Fischer, Leon, Belvedereweg 11, Scheveningen.
Fischer, Maurice, Amsterdam.
Fortuin Hzn., A. J., Keizersgracht 372, Amsterdam.
Frankfurter A. G. für Rhein und Main Schiffahrt, Rotterdam.
Ganser, Dr. R F., Herten, near Roermond.
Glas en Kristalhandel, Heinz, J, v/h., N. V., Nieuw Buinen.
Gloeikousjesfabriek, Zuid-Hollandsche, Schiedam.
Goldmuntz (Joe Paul, Max, Romi, Leon and Michel), Amsterdam and Scheveningen.
Goldstück-Hainze & Company, Keizersgracht 108, Amsterdam; and Scheepmakershaven 27, Rotterdam.
Goudsmit, Leo, Heerengracht 109, Amsterdam.
Goudzwaard, A.W.M., & Kolff, J. M., Pelikaanstraat 25, Rotterdam.
Griendt, A.M. Van der (Wilhelm Siemens), Boschje 10-11, Rotterdam.
Groenendijk and Garschagen, Koningsplein 1, Amsterdam.
Grootkerk, S. Junior, Linnaeusstraat 45, Amsterdam.
Haersolte, H. van, Goudscherijweg 91A-95, Rotterdam.
Hagen & Company, Boompjes 84, Rotterdam.
Hall, H. Van der, Boompjes 10?, Rotterdam.
Haller, C., Vondelstraat 152, Amsterdam.
Hanno, Hainrich, Nieuwland 4, Rotterdam.
Hartelust (Afdeeling), Nederlandsche Ijzerhandel Maatschappy Tot Voorzetting der Zaken, Leeuwarden.
Heck, A. M. v.d., Oranje Nassau Straat, Hillegersberg, near Rotterdam.
Heidebroek, Hermann & Company, Boompjes 40A, Rotterdam.
Heinz, J., N. V., Glas en Kristalhandel v/h, Nieuw Buinen.
Hertzfeld, L. H. van, Wijnhaven 30, Rotterdam.
Hille, Rudolf, Heerengracht 212, Amsterdam.
"Holland" Bankin stelling, N. V., Hofweg 11, the Hague.
Hoockel, P. van, Kruisbroedershof, S' Hertogenbosch.
Holland & America Import & Export Company, (Gustav Cohn), Het Witte Huis, Rotterdam.
Hollandia Export Company, Postbus 497 and Keerweerlaan 21, Rotterdam.
"Holland" Textiel Fabriek, Enschede.
Hollandsche Verfstoffenfabriek, Vaals, near Maastricht.
Hoorebeke, Andre Van, Zuidblaak 48, Rotterdam.
Huistelefoon (Nederlandsche) Maatschappy, Frederiksplein 28, Amsterdam; Zuidblaak 38, Rotterdam; Westeringkade 2-4; and Juliana van Stolberglaan 82. The Hague.
Import & Export (Nederlandsche) Handelsvereeniging, Stationsweg 54B, Rotterdam.
Import Kantoor, Amsterdam, Koningsplein 14, Amsterdam.
Ingenohl, C., Witte Huis, Wijnhavn 3, Rotterdam.
International Overzeesche Handelsvereeniging, Keizersgr, 318, Amsterdam.
Itschert & Company, Coolsingel 33, Rotterdam
Jacobs, H., Scheepmakershaven 41, Rotterdam.
Jordan, L., (Maison Chic), Kalverstraat 117, Amsterdam.
Jibben, D. H. (of Jibben & Van Reysen), Blauwburgwal 6, Amsterdam.
Kan, Alfred Abraham, J. Lzn., Van Aemstelstraat 2G, Amsterdam.
Karlsberg, B., & Company, Rokin, 65-69 Amsterdam.
Karlsruher Schiffahrts (Neue) Actien Gesellschaft, Rotterdam.
Kattenburg, M. (*see* American Importing Company).
Katzenstein, D., Singel 155, Amsterdam.
Kaufmann's Huidenhandel, N. V., (formerly S. G. Kaufmann), Ruigeplaatweg 41, Rotterdam.
Kehlenbrink, G., Junior, Thee and Koffie Import and Export Handel, Wijnstraat 117, Rotterdam.
Kersken, H., Junior, Prins Henrikkade 181 Amsterdam.
Kessler, A., s'Gravendijkwal, Rotterdam.
Kestein, E A., Boompjes 92, Rotterdam.
Klatzer and Company, Keizersgr, 205, Amsterdam.
Klembt's (Paul), Scheepsagentuur Maatschappy, Boompjes 16, Rotterdam. (Manager, Seger G., Klunk.)
Klop, P. W. H., Raadhuisstraat 18, Amsterdam.
Klostermann, Bernard, Willemsparkweg 181, Amsterdam.
Klunk, Seger G., Boompjes 16, Rotterdam.
*Koch & Company, Transport Gesellschaft Nieuwland 3, Rotterdam.
Koekkoek, M. A., Nieuwendam, near Amsterdam.
Koenigsfeld, J. H., Willemskade 19, Rotterdam.
Koenneker, Wm., Prinsengracht 657, Amsterdam.
Koenneker's Kabel Bureau Prinsengracht 657, Amsterdam.

* No connection with Koch & Company, Tobacco Merchants, Middensteiger 20A-B, Rotterdam.

Köhler Joseph, Keizersgracht 23, Amsterdam.
Komeet, N. V. De, v/h Dumonceau Frères, Kanaaldijk, St. Pieter, near Maastricht.
König, H. W., & Company, Boompjes 104 Rotterdam.
Koning, Carel, A., & Company, Keizersgracht 209, Amsterdam.
Krom & Company, Keizersgracht 405, Amsterdam.
Kroon (De) Stoomzeepfabriek, Houtmarkt 19/21, Haarlem.
Kruthoffer & Doll, Veerkade 8, Rotterdam.
Kupsch & Abas, 2E, Kostverlorenkade 23-24, Amsterdam.
Lagerhaus (Mannheimer) Gesellschaft Pr. Hendrikkade 160A, Postbus 482, Rotterdam.
Lamm, Alois (see Lamm Brothers).
Lamm Brothers (Alois Lamm), Weteringschans 84, Amsterdam.
Landy, Ignaz, Fred. Hendriklaan 34, Scheveningen.
Lange's, A. W de, Thee Handel NV., Wijnstraat 113, Rotterdam
Lassen, Carl, Zuidblaak 26, Rotterdam.
Lecomte, Jules and Company, Zuidblaak 50, Rotterdam.
Leeuw, Simeon de & Company, Kloveniersburgwal 72, Amsterdam.
Levy, Bernard, Witsenkade 14, Amsterdam.
Lichtenstein, M., Oostzeedyk 11, Rotterdam.
Lichtle, F. J., Sarphatipark 68, Amsterdam.
Lieshout, A. Van, & Company, S'Hertogenbosch.
London, S. N., Damrak 28-30, Amsterdam
Loo, J. Van, & Company (cover for Roland Transport A/G.), Kromme Waal, 22, Amsterdam ; and Leuvehaven 32, Rotterdam.
Loth & Stopler (*see* Chirurgische Instrumentenfabriek N. V.).
Lucardie, Willem, Maastraat 8B, Rotterdam ; Courtral and Leeuwarden.
Mahler, Henry G., Leuvehaven 130, Rotterdam.
Maier, C. G., Actien Gesellschaft, Westerstr. 39, Rotterdam.
Mannheimer Lagerhaus Gesellschaft, Pr. Hendrikkade 160A, Postbus 482, Rotterdam.
Mayer & Company, Westerstraat 38b, Rotterdam.
Meiger & Company, Stationsweg E99, Velseroord.
"Metropol" Gasglo-ilichtfabriek (Gloeikousjesfabrik), Parkstraat 15, Arnhem.
Mentz, H. Junior ; Mentz, Heinrich ; Mentz, Hermann, Senior ; Ceintuurbaan 346, Amsterdam.
Metz, Heinrich, Groote Draaisteeg 4, Rotterdam.
Mijnarends, Keizersgr. 203, Amsterdam
Mijnbouw Maatschappy "Aequator," Theresiastraat 109, The Hague.
Miranda (De) and Boekman, Rokin 65 69, Amsterdam.
Möhrmann, J., & Company, Handels Vereeniging voorheen, Keizersgr. 203 Amsterdam.
Molenberg & Dekker, Stationsstr. 53, Zaandam.
Monnickendam, D., Zomerhofstraat 71D, Rotterdam.
"Monopol" Gasgleeilichtfabriek, Vyzelgracht 28, Amsterdam.
"Monopol" Thee-Onderneming, Ged. Binnenrotte 30, Rotterdam.
Nagtegaal, E., Haringvliet 47, Rotterdam.
Nederlandsche Asbestos Maatschappy, N. V., Willemskade 19, Rotterdam.
Nederlandsche Huistelefoon Maatschappy, Frederiksplein 28, Amsterdam ; Zuidblaak 38, Rotterdam ; Westerjngkade 2-1 ; and Juliana van Stolberglaan 81, The Hague.
Nederlandsche Ijzerhandel Maatschappy Tot Voorzetting der Zaken, Afdeeling Enthoven, The Hague.
Nederlandsche Ijzerhandel Maatschappy Tot Voorzetting der Zaken, Afdeeling Hartelust, Leeuwarden.
Nederlandsche Import & Export Handelsvereeniging, Stationsweg 54D, Rotterdam.
Nederlandsche Maatschappy voor Ov-rzee Commissiehandel, Weesperzijde 89, Amsterdam.
Nederlandsche Papierhandel (N. V.), Prinsengracht 526, Amsterdam.
Neue Karlsruher Schiffahrts Actien Gesellschaft, Rotterdam.
Newmann, M. B., and Company Brouwersgr, 53, Amsterdam.
Nievelt, Van, & Company, Dordrecht.
Noack's (E.), Fabr. v. Fijne Vleeschw. en Conserven, Emmasingel 3 Groningen.
Norden, J., Stationsweg 43, Rotterdam.
"Nordsee," Deutsche Dampffischerei Gesellschaft, Rijksvischhal, Ymuiden.
Okon Firma, Jos., Oliver van Noordstraat 12, and Post Box 552, Rotterdam.
Olex Petroleum Import Maatschappy, N. V., Stationstr. 53, Zaandam.
Olie & Vetfabriek "De Schie" N/V., Westerkade 6, Schiedam.
Olifiers, L. N.G., Keizersgracht 70, Amsterdam.
Oosterman & Lomans Zeepziederij de Kroon, Houtmarkt 19 21, Haarlem.
Orenstein & Koppel, N. Z. Voorburgwal 227 Amsterdam.
Ossedrijver, E., Leuvehaven 55, Rotterdam.
Ouden, J. H. den, Watergraafsmeer and Frederiksplein 45, Amsterdam.
Overzee Commissiehandel, Nederlandsche, Maatschappy voor, Weesperzijde 89, Amsterdam.
Ozonwerken "Nederland" Schiedam.
Papierhandel, Nederlandsche (N. V.) Prinsengracht 526, Amsterdam.
Perlstein, Van, & Company, Singel 512, Amsterdam.
Plagemann and Company, Maliestr, 19 (formerly Kortenaerstr, 14), Rotterdam.
Pols Pz, H. van der, Clemensstraat 60A and Wolphaertstr. 2A, Rotterdam.
Poorter, Joseph de, Veerkade 8, Rotterdam.
Poortershaven Handelsrichtingen, Veerkade 8, Rotterdam.
Post, Van der Burg & Company, Willemsplein 1, Rotterdam.
Pouwels Coelingh, J., (*see* Deventer Glas Maatschappy).
Praag Sigaar, S. van, Keizersgracht 137, Amsterdam.
Prins, E. L., Nieuwehaven 116A, Rotterdam.
Reiniger, Gebbert and Schall A.-G. Stationstr. 12, Utrecht.
Rhein & See Schiffahrts Gesellschaft, Rotterdam.
Rhein & See Speditions Gesellschaft, Rotterdam.
"Rhenus" Transport G.m b.H., Nassaukade 1, and Nassauhavn 1, Rotterdam.
Richter, F. A., & Company, Stationsweg 24, Rotterdam.

Roemer, Van de, & Company, Hondiusstraat, 10B, Rotterdam.
Roese, Friederich, Junior, N. Spiegelstr. 26, Amsterdam.
Roland Transport A.G., Leuvehuven 32, Rotterdam, and Kromme Waal 22, Amsterdam.
Rompu J. van, Dejongestraat, Terneuzen.
Roselius & Company, N. Spiegelstr. 26 (Corner of Keizersgracht 592-94), Amsterdam.
Rotterdamsche Export Handel (Schnitzer, Gebr.), Gelderschestraat 2, Rotterdam.
Ruff, G., Leuvehaven 85, Rotterdam.
Ruyter (de) & Company, Linker Rottekade 145, Rotterdam.
Schenker & Company, Veerkade 4, Rotterdam.
Schnitzer Gebroeders, Gelderschestraat 2, Rotterdam.
Schöffer & Company, Zuidblaak 54, Rotterdam and Raadhuisstr. 3, Amsterdam.
Schomburg, G., and Sohne, A. G. (Bureau Voor Nederland Indie), Anna Paulownstraat, The Hague.
Schrevel's Import en Export andel, N.V. Hk. Rechter Rottekade 81, Rotterdam.
Schroeder, B., (of Vogemann's Transport Company) Boompjes 39, Rotterdam.
Schroers, Stoomvaart Maatschappy, Prins Hendrikkade 82b, Rotterdam.
Schuhmaschinenfabriek, Deutsche Vereinigte, Boschveldweg, S'Hertogenbosch.
Schumacher, D., Bufaystraat 2, Amsterdam.
Schuyt, J. & A. Van der, Maaskade O.Z. 29-30, Rotterdam.
Schwederskv's Nachf Memel, A. H., Gravendijkwal 100, Rotterdam.
Seiler, F. A., Damrak 49, Amsterdam.
Siemens & Halske, Stationsweg 22, The Hague.
Siemens Schuckert Automobielen Werke, Van Hoornbeekstraat 75-81, The Hague.
Siemens Schuckert Werke, Huygenspark 38 & 39, The Hague.
Siemens, Wilhelm (Manager, A. M. Van der Griendt), Boschje 10-11, Rotterdam.
Slavenburg, J. L., Vijverhofstraat 86-92, Rotterdam.
Spits (H.) & Zoon, Keizershofkade 14-16, Dordrecht.
Steenkolen Handelsvereeniging, (Coal Trading Association), Westerkade 2, Rotterdam, and Rijnkade 1, Utrecht.
Steinweg, C., Willemskade 20, Rotterdam.
Stern, Albert, Valeriusstraat 159, Amsterdam.
Stolberg, Jr. (J. E.) & Company, Reguliersdwarsstr, 73, Amsterdam.
Strassburger, Rheinschiff Gesellschaft, Rotterdam.
Swartberg, Leon, & Company, Vijverhofstraat 147A, Rotterdam
Syndicaatvrije Kolenvereeniging, Heemraadssingel 337, Rotterdam.
Thee Maatschappy "De Chinees," Ged. B. nnenrotte 30, Rotterdam.
Transport Kontor "Bergleute," Voorschoterlaan 84, Rotterdam.
Vereinigte Spediteur & Schiffer Rheinschiff, A. G., Boompjes 16, Rotterdam.
Verstegen, J. H. Goudschesingel 26, Rotterdam.
Visser, E. E., & Zonen Handelsvereeniging, Kromboomsloot 57, Amsterdam.
Vleinings Firma, Th., Nieuwendijk, Geldrop.
Vogemann's Transport Company, Boompjes 39, Rotterdam.
Voigt, F. A., & Company, Boompjes 16, Rotterdam.
Voss & Langen, Pr. Hendrikkade 82A, Rotterdam.
Vries, Gebroeders de, Heerengracht 545-549, Amsterdam.
Vries, J. & N. A., De, Stationsweg 43, Rotterdam.
Vries, S. I. De, Warmoesstr, 142-146, Beurstr. 65-67, Beursplein 13-17, Prinsengr. 128 and Utreehtschestr. 56, Amsterdam, Nieuwsteeg, Hoorn and Enkhuisen.
Vulcaan Coal Company, Veerkade 6, Rotterdam.
Vulcaan (N. V.) Handels En Transport Maatschappy, Veerkade 6, Rotterdam.
Wallig Gebruder, Singel 200, Amsterdam.
Wambersie & Son, Calandstraat 5, Rotterdam and de Ruyterkade, Amsterdam.
Weinberg, F., & Company (formerly E. Duncan Doring & Company), Kortewijnstr, 24, Rotterdam.
Weismann, Charles, Haagscheveer 35A, Rotterdam.
Wessel, D., Boymanstraat and V. Hogendorpsplein 5, Rotterdam.
Wiegman's Bank, Heerengr. 412, Amsterdam.
Wiener, H., & Company, Raadhuisstraat 3, Amsterdam.
Wigleven, J. H. of Zeeppoederfabriek "He Bleekertje"), Scheepmakershaven 29, Rotter dam.
Wolfouritz, S., Seinpotdsuin 25, Scheveningen.
Wouden, G. van der, Keizersgracht 203, Amsterdam.
Würdemann, L., Heerengracht 158, Amsterdam
Ykel, D., Frederiksplein 12, Amsterdam (formerly of Hoogendijk 112, Zaandam).
Zee, P. & S. Van der, Wijustr. 114 & Hondiusstr 2, Rotterdam.
Zietzschmann, M. Maastraat 17, Rotterdam.
Ziekenoppasser, W., Amstel 196, Amsterdam.
Zuid Holland, Automobiel Maatschappy Goudschesingel 6 Rotterdam.
Zuid-Hollandsche Blikdrukkerij Speelgoed and Emballage Fabrieken (J. Norden), Jacob Catsstraat 113B, Rotterdam.
Zuid-Hollandsche Gloeikousjesfabriek, Schiedam

NORWAY.

Aalesund's Canning Company, Aalesund.
Aalesund's Preserving Company, Aalesund.
Aaroe, Alb, Aalesund.
Aas, Rolf S., Skippergt. 19 Christiania.
Allgemeine Electricitäts Gesellschaft, Tolbodgt 35, Christiania; Veiten 7. Bergen; Ostev aag. Stavanger; and Trondhjem.
Andresen, Christian, Raadhusgade 10, Christiania.
Arnemann, Hans Th., Toldbodgade 8B, Christiania.
Authén, Otto, Munkedamsvn. 9, Christiania.
Behrentz. Andreas, Aalesund.
Bergens Bliktrykkeri A-S., Post-box 134, and Damsgaard, Bergen.
Bergens Blikvalseverk, Simonsviken by Gravdal, Bergen.
Berger, Carl F. Th., Carl Johansgt. 27, Christiania.
Bliktrykkeri, Bergens, A/S., Post Box 134, and Damsgaard, Bergen.
Blikvalseverk, Bergens, A/S., Simonsviken by Gravdal, Bergen.
Blom, Frithjof, Akersgt. 59, Christiania.

Bohm, J. M., Christiania.
Braadland, John, & Company, N. Strandgt. 33-39, Stavanger.
Braastad and Company, Toldbodgt 35, Christiania.
Brehmer & Company A/S. (Kurt Brehmer), Skagen 21 and P. B. 12, Stavanger; and P. B. 61, Bergen.
Bröchner, August, c/o Alfred Michels, Toldbodgaten 11, Christiania.
Broderson, J., Christiania.
Brun, Halfdan C., Nobelsgade 31, Christiania.
Brun, Joseph Jervel, Grand Hotel, Christiania.
Bryde, Johan (owner Gimle Oliemolle), Sandefjord.
Christensen, Hjalmar, Rödfyldt. 24; Song. 49 Christiania.
Christiania Filfabrik, Tertilfobrik Christiania.
Christiania Textilfabrik Chr. Krohgsgt. 3, Christiania.
Christianssands Elektrochemiske A/S., Fiskaa near Christianssands.
City Magazin, A/S., Kirkegt. 30, Christiania.
Clausen, C., & Company, Grubbegate 8, Christiania.
Conradsen, Johs. A-S., Stavanger.
Didrichsen, Moy & Company, Kongensgt. 14, Christiania.
Dopheides, Magasin i Trondhjem, A-S., Olaf Trygvessonsgt. 20, Trondhjem.
Drum, O, Bratören, Trondhjem; and Ostersund.
Eagle Oil Company of New York, Limited, Toldbodgt, 4, Christiania.
Engöens Sardine Company, A-S., Engöen.
Excelsior Limfabrik A-S., Jernbanetorvet 11, Christiania.
Falkum Lys & Saepefabrik (Proprietor A Johnsen), Skien.
Fiskegarnsfabrik, Christian IV's gade 89 and 91, Christitiansand.
Forenede Feldspatbrud A-S., Sarpsborg and Strandgade, 24 Christiansand S.
Fosna Canning Company, Christiansund N.
Friskaa Nitrate works, Christiansand.
Gimle Oliemolle (Gimle Fabrikker), Sandefjord.
"Globus" Importhuset, Lille Graensegt 2, Christiania.
Grimmelmann, F. (of Gummivarelagaret A-S.), Torvgate 10, Christiania.
Grondal, Roar St. Strandgate 1, Christiania.
Gröset, Hans, N. Slotsg. 21, Christiania; and Aalesund.
Gummivarelagaret A/S., Torvgate 10, Christiana.
Gundersen, Adolf, Frederikstad.
Guthormsen, C. (late Guthormsen & Shepherd), O. Slotsgt. 5, Christania
Haak, L., & Company, Elveg 5, Christiania.
Hagelien, Alfred, Walkendorffsgt. 12, Bergen.
Hammer & Lindstad, Raadhusgaten 20, Christiania.
Hanssip A. C., Larvik.
"Haugar" Hermetikfabriken, Haugesund.
Hausvik, Einar, & Company, Vaefstgt. 2A, Bergen; and Stavanger.
Heilemann, A. (Christiania Filfabrik), Tromsogt. 12, Christiania.
Henie Wilhelm, Prinsensgt. 13, Christiania.
Hinsch, Rudolf, Sandefjord, and Bergen.
Hiorth, Olaf, Karl Johansgade. 27, Christiania.
Hjelte, C. J., Tordenskjoldsgate 11, Christiania.
Hjelte, Carl, Grand Hotel, Christiania.
Hordaland Sardine Company A/S., Torvalm 31 Bergen.
Hudtwalcker & Company, Toldbodgade 8B, Christiania.
Ingolv, J., (Vestlandske Maskinagentur og Ingeniörforretning), Skandsegate 8, Stavanger.
Interchange Limited, Toldbodgate 11, Christiania.
Jaeger. T. C., Sjogatan 10, Christiania.
Jaeger Sardine Factories, A/S., Haugesund.
Jakhelln, C., Lakkegatan 16, Christiania.
Jensen, Hermann, Skippegt. 144; K. Adelersgt. 34, Christiania.
Jensen, Holger. (Agent for Hugo Stinnes), Stortingsgaten 4, iii, Christiania.
Johannesen, Albert, Chr. Krohgsgt. 3, Christiania.
Johannesen, B. H., A/S., Kirkegade 8 and Storg. 2, Christiania.
Johnsen, A., Skein.
Johnsen, A. Meyer, & Johan Heldal, (see Saltlager A/S.).
Jorgensen, J. S., Kjobmandsgt. 28, Trondhjem.
Juul, Niels & Company, Kongensgt. 2, Christiania.
Kaffeekompagniet, (see Joh. Pettersen).
Kleiberg, Berge T., Suldalsgt 79, Stavanger.
Kluge, Willy, (*see* Henry Simonsen).
Kock, W., Karl Johansgt. 14, Trondhjem.
Korner, H., Skippergatan 15, Christiania.
Krogh, G. F. Von, Christiania and Sandefjord.
Krogh, Rasmus, Christiansund N.
Kvie, Karl, Langesgt. 8, Stavanger.
Larsen, Gerh. L., Skippergt. 20, Christiania.
Larsen, Oscar, Aalesund.
Lassen, Carl, Raadhusgt. 5, (formerly of St. Strandg. 1), Christiania.
Lexow, E. B., A/S. Kirkgegade, 32 and Gimleveien 17, Christiania.
Lie, Johan A/S, Ostervaag 26, Stavanger.
Lifschutz, A., Vaskerelvssm 18, Bergen.
Londoner Bazar, Strandgt. 29, Bergen; and Torvgt. 17B, Christiania.
Lorentzen, W. P., Toldbodgaten 4, Christiania
Melbye, H. C. A Kongensgt 31, Christiania.
Michels, Alfred. Toldbodgaten 11, Christiania.
Moller. E. D., Skippergatan 9, Christiania.
Mortensen, Th., Skippergt. 20, (formerly of Prinsensgt 2B), Christiania.
Motzfeldt & Sanner, Toldbodgt. 30, Christiania.
Müller, H. A. & Company, Karl Johansgt. 27-(formerly of Drammensveien 104C), Christiania.
Munchs, Cornelius, Efterfolger, Dronningensgt, 13, Christiania.
Nerdrum, H. G., (Gummivarelagaret A/S.), Torvgate 10 and Nordstrand, Christiania.
Nilsen, Olaf, Trondhjem.
"Noitral," A.S., Stavanger.
Nordisk Gummi Magazin, Kirkegade 47, Christiania.
Nordiske Grube kompagni, A/S., Kjobmandsgt. 16, Trondhjem; and Melovar i Senjen.
Noreng, Helge, Tomtegate 10, Christiania; and Frederikstad.
"Norrig," Sardinfabriken, Lervig 33 Stavanger.
Norrona Fabriker, Porsgrund.
Norsk, Elektrokemisk A/S., Toldbodgt. 15, Christiania; Kragero and Dalfoss.
Norsk Tarmindustri A/S., Baekkegt., Christiania.

Norske Salgskontor i Hamburg, det, A/S., Christiansund.
Norwegian Sardine Company, Kopervk.
Obermann, W., Dronningensgt. 13, & Ormoen, Christiania.
Olsen, Carl. O., & Kleppe, Verksgt. 78, Stavanger.
Olsen, Edward, Brogt. 7, Christiania.
Olsen, Hans, J., Skagen-Kaien 2, Stavanger.
Olsen, Wilhelm A/S., Strandgt. 95, Bergen.
Ous, Klaus, (of Jacobsen & Braastad), Toldbodg, 35, Christiania.
Parelius & Lossius Christiansund.
Pein and Hartmann, Kirkget. 17, Christiania.
Pelz and Hauge, Incognitogade 15B, Christiania.
Petersen, P. M., & Son, Porsgrund.
Pettersen, Ant., Skippergd. 28, Christiania.
Pettersen, Joh. (Owner of Kaffeekompagniet), Frederikstad.
Pleym, Gottfried, Skippergt. 7 Christiania.
Porsgrund's Gjaerfabrik, Porsgrund.
Prosch, Carl B. (Jacob Wall & Otto Authen), Prinsensgt 23, and Ths. Heftyesgt. 1, Christiania.
Ravn Ragnvald, Engen 18, Bergen.
Rieber, G. C., & Company A/S., C. Sundtgst. 29 & 35, Bergen.
Riebers Filial A.S., O. Tryggvg. 6, and Fjordg. 46—48, Trondhjem.
Riegen, H. F. von. Prof. Dahlsgate, Christiansand.
Rubenstein, O., Strandgt. 29, Bergen ; Torvgt. 17B, Christiania.
Rusten, Erik, Bergen.
Salgskontor i Hamburg, det Norske, A/S., Christiansund.
Saltlager, A/S. (A. Meyer Johnsen & Johan Heldal), Bergen.
Samuelsen's Speditions & Transport Forretning, Finnegrdsg. 6, & Jansongaarden, Bergen.
Sardinfabriken " Norring, " Lervig 33, Stavanger.
Schimmelpfeng, W. Auskunftei, Prinsensgt. 12, Christiania.
Schioldborg, J., Dronningensgate 28, Christiania.
Schjölberg, Ragnar, Bodo.
Schlytter A/S., Skippergt. 19, Christiania.
Scholtz, P., Bergen.
Simonsen, Henry (owner Willy Kluge,) Jernbanegt. 19, Christiania.
Skullerud, Carl, (of Jacobsen & Braastad), O. Voldgt. 12, Christiania.
Smith, Jorgen, Arendal.
Solsberg, C. A., (of Gummivarelágaret A/S.), Torvgate 10, Christiania.
Staudenmann, Karl, Nordregt. 20, and P. O. Box 147, Trondhjem, and Kragero.
Stavanger Conserves Fabrik, Lervig 45, Stavanger.
Stavanger Sardine Company A/S., Stavanger.
Steffensen, Chr. J., Aalesund.
Stensrud, Einar, Skien.
Stinnes, Hugo, A/S., Stortingsgaten 4, iii, Christiania.
Sundt, Brodrene, Verktoimaskinfabrik, A/S., Lakkegt. 55-59, Christiania.
Tangevald, L. A., A/S., Toldbodgade, 8B, Christiania.
Thiis, C. Houge, Jorenholmsgt. 25, and Kongstgt. 52, Stavanger.
Thorvaldsen, Hjalmar, & Company, Kirkegaten 6B, Christiania.
Trosvik Slip & Verksted (Patent Slipway company), (Einar Stensrud), Brevik.
Troye, Johan, A/S, Nordnesgt. 11, Bergen.
United Sardine Factories, Bergen ; Jelseg 45; and Lervik, Stavanger.
Usines Electrochimiques de Hafslund, Sarpsborg.
Vendelboe, John & Carl, Prof. Dahlgatan 3, Christiania.
Vestlandske Maskinagentur og Ingeniörforretning, J. Ingolv, Skandsegate 8, Stavanger.
Viking Canning Company, Limited. A/S., Kopervik, near Bergen.
Waage, Thorbjörn, O. Holmegt. 22; and St. Svithinsgt. 24, Stavanger.
Waal, Jacob, Neuberggt. 2, Christiania.
West Norway Canning Company, St. Skippergt. 4, Stavanger.
Wiencke, A., Bygdo Allé 9, and Behrensgate 7, Christiania.
Wiencke, Hermann, Tordenskjoldsgade 2, & Behrensgate 7, Christiania.
Witzoe, Endre, Christiansund.

PORTUGAL.

Adler, Viuva de Harmann, Rua dos Fanqueiros 84, Lisbon.
Allgemein Electricitäts Gesellschaft, (Thomson Houston Iberica), Rua Candido dos Reis 109, Rua das Carmelitas 109, Oporto; Galeria de Paris 11, and Largo do Corpo Santo 13, Lisbon.
Artino, Joaquim da Assumpção Santos, Travessa Oliveira á Estrella, 19, 4° Lisbon.
Bachofen, H. & A. Lehrfeld, Rua Nova de S. Domingos 22, Lisbon.
Baptista, Jacintho Ferreira (*see* Reys, Fernandes and Baptista).
Bayer, F., & Company, Rua das Flores 139, Oporto.
Breymann, A. von, Madeira.
Brucher, Ch. and Commandita, Rua de Cedofeita 245, Oporto.
Burmeister, J., Rua do Arco Bandeira (Rua dos Sapateiros) 39, Lisbon.
Burmester, Herman, & Company, Rua Infante D. Henrique 87, Oporto.
Burmester, J. W., & Company, Rua de Bellomonte 39, Oporto.
Camacho, Luiz Edwardo, & Company, Travessa do Suido 26, Funchal, Madeira.
Carvalho, Ramiro, Henriques de Avenida Almirante Reis F. G., 4th Floor, Lisbon.
Cast, H. F., Rua da Alfandega 160, Lisbon.
Cobo, Ramon, Rua do Commercio 28, Lisbon.
Companhia Aleman de Depositors de Carbon Limitada (Deutsches Kohlen Depôt), Madeira.
Companhia do Congo Portuguez, Rua do Commercio 35, Lisbon.
Congo Portuguez, Companhia do, Rua do Commercio 35, Lisbon.
Daehnhardt & Company, Rua da Magdalena 75, Lisbon.
Deutsches Kohlen Depôt, (Compania Alemana de Depositos de Carbon Ltda.), Madeira.
Duetting and Gaa, Madeira.
Edelheim, Emilio, & Company Successor, Travessa dos Congregados 80, Oporto.
Fernandes, Bernardo Eugenio Vieira (*see* Reys, Fernandes and Baptista).
Fernandes, Manuel Luiz, and Commandita, Praça do Commercio 7, Lisbon.

Furbringer & Company, Rat de Passos Manoel 189, Oporto.
George, Ernst, Successors, Rua da Prata 8, Lisbon.
Gesche, E., Madeira.
Gottschalk, Arthuro, Rua de S. Bento 178, (formerly of Rua das Praças 30), Lisbon.
Hahnefelde and Gellweiler, Praça do Duque da Terceira 4, Lisbon.
Heise, Georg, Escadinhas da Saude 2; Rua do Commercio 35, Lisbon.
Hoffmann, Viuva de Oswald, Calçada do Corrieo Velho 3, Lisbon.
Höfle, Adolpho, & Company, Rua do Ferreira Borges 8, Oporto.
Issel, Fr., Rua dos Retrozeiros 60, Lisbon.
Jacobi, N., & Company Rua da Nova Alfandega 76, Oporto.
Jeremias, E., Largo do Campo Santo 13, Lisbon
Kamp, Thumann, & Company, Rua Elias Garcia 38, Oporto.
Katzenstein, Ed., Succrs., Rua de Bellomonte 39, Oporto.
Katzenstein, Hermann, Rua dos Fanqueiros 65, Lisbon.
Kendall, Vasconcellos & Passos Limitad, Galleria de Paris 11, Oporto.
Kramer, W. O., Rua das Flores 31, Oporto.
Kretzschmar, R, Funchal, Madeira.
Leuschner, Bernhard, Rua Infante D. Henrique 63, Oporto.
Lyncke & Company Limitada, Rua da Conceição 85, Lisbon.
Marcus & Harting, Rua dos Fanqueiros 136, & Rua do Commercio 45, Lisbon.
Marum, Wm., Funchal, Madeira.
Mellert, José Antoine, Lisbon.
Mendes, A., Rua 24 de Julho, Lisbon.
Mendes, José, Rua das Flores 139, Oporto.
Negalha, J. M., Sines, Estremadura.
Perez, José, Rua do Alecrim 73, Lisbon.
Peres, Vasco Manoel da Costa (alias Manoel Peres), Escadinhas Damasceno Monteiro 18, Lisbon.
Perlstein, Van, & Company, Rua da Conceição 70, Lisbon.
Pfeill, Emil, Rua Formosa 400, Oporto.
Prats, José, Sines, Estremadura.
Puls, Guilherme & Company, Rua da Nova Alfandega 108, Oporto.
Reinhardt, Ricardo, Rua da Alfandega 118, Lisbon.
Reys, Antonio Leonardo da Silva (*see* Reys, Fernandes & Baptista).
Reys, Fernandes & Baptista (Antonio Leonardo da Silva Reys; Bernardo Eugenio Vieira Fernandes; Jacintho Ferreira Baptista), Calçada do Correio Velho 3, á Sé, Lisbon.
Rothes, Carlos, Rua de Bellomonte 89, Oporto.
Schimmelpfeng and Company, Rua de Santa Justa, Lisbon; Rua das Carmelitas 100, Oporto.
Schnapp, A., Funchal, Madeira.
Schmieder, Oswald, Rua Nova do Almada 11, Lisbon.
Serviço Costeiro á Vapor, Lisbon.
Siemens Schückert Werke Limitada, Rua Augusta 27, Lisbon.
Sociedade Insulana De Transportes Maritimos Ltda. Travessa da Ribeira Nove 26 Lisbon; & Funchal, Madeira.
Streit, Otto Von, Funchal; Madeira.
Stüve, W., & Company, Rua Infante D. Henrique 75, Oporto.
Taylor, Filippe, Rua Vieira da Silva 19, Lisbon.
Thomson Houston Iberica (*see* Allgemeine Electricitäts Gesellschäft.)
Timm, Charles, Rua da Prata 8, Libson.
Wald, G., Rua de S. Francisco 4, Oporto.
Waltz, F., Funchal, Madeira.
Wegehenkel, Arthur, Rua das Condominhas, Oporto.
Weinstein, Martin & Company, Rua do Commercio 49, Lisbon.
Wiedemann, Max, & Company, Rua da Prata 108, Lisbon.
Wimmer, Hans (*see* J. Wimmer & Company).
Wimmer, J., & Company (Johannes, Hans & Max Wimmer), Rua da Magdalena 45, Lisbon.
Wimmer, Johannes (*see* J. Wimmer & Company).
Wimmer, Luise S., Rua da Magdalena 45 Lisbon.
Wimmer, Max (*see* J. Wimmer & Company).
Wischmann, Otto, Rua do Largo do Corpo Santo 6, Lisbon.
Ziems, Otto, Rua de Commercio 99, Lisbon.

SPAIN.

Agencia Maritima Hering, Dormitorio San Francisco 7, Barcelona.
Ahles, Sucesor de Alberto & Company (*see* Felix Schlayer).
Ahlers, Jacob, Santa Cruz, Tenerife.
Alcoholes, Compania de, Bilbao.
Algarra y Postius, Jaime, Trafalgar 37, Barcelona.
Allgemeine Electricitäts Gesellschaft (Thomson-Houston Iberica), Ronda de la Universidad 22, and Aragon 285, Barcelona; Nicolas Maria Rivero 8, Madrid.
Allgemeine Erzgesellschaft, Seville.
Alonso (*see* Gonzalez Alonso, Julio).
Amann y Gana, Calle Ayala 1, and Calle Belosti 14 Bilbao.
Amann & Wendel, Rambla de Cataluna 20 Barcelona.
Andres, Arturo, Ronda de la Universidad 17, Barcelona; and Madrid.
Arnosa (*see* Gallegos y Arnosa).
Arozena, Fernando, Santa Cruz, Tenerife.
Arozena, José, Santa Cruz, Tenerife.
Arrabal, Gabriel, Calle Alcazabilla 20, Malaga.
Arrarte. Viuda E Hijos De Casiano De, Calle Somorrostro, Santander.
Arroya, Jose, Atocha 4, Malaga.
Asbert, Janot & Company, Calle Diputacion 299, Barcelona.
Asin Palacios, Luis, Calle de Preciados, Madrid
Augener, Enrique, Las Palmas.
Auto Palace, Calle Fernando el Santo 24, Madrid.
Bandina, Lorenzo, Santa Cruz, Tenerife.
Baget, José, Plaza Hurinera, Reus & Tarragona.
Baget y Jornet, José, Plaza Hurinera, Reus & Tarragona.
Baget y Laitotas, José, Plaza Hurinera, Reus & Tarragona.
Ballester, José, Hijo Sorni 26, Valencia.
Ballestero, Antonio H., (S. en C.), Malaga.
Ballestero, Eugenio, Barquillo 26, Madrid.
Banco Alemán Transatlántico, Barcelona and Madrid.
Baquera, Kusche & Martin, Malaga.
Baquera, Kusche & Martin, Seville.
Barcena, Fernando, L. Puigcerver 14, Vigo.

Barcena y Franco, Hijos de M. (in liquidation), Calle Real 14, Vigo.
Barrau (*see* Teixido Barrau, Juan).
Bas (*see* Morel Bas, Joaquin).
Bayer, Federico, & Company, Calle Ausias March 14-18, and Calle Bruch 18, Barcelona.
Beardro (*see* Sahagun y Beardro).
Behn, Enrique, Calle Pascual y Gens 2, and Calle Colón 90, Valencia.
Behrendt, Jorge, Claza de la Salesas 10, Madvid.
Beilberg, Josef (or José), Martin de los Heros 83, Madrid.
Bender Hermanos, Seville.
Bender, Hijos de H. A., San Feliu de Guixols, Barcelona.
Beutel, Edmundo, Calle Pascual y Genis 19, Valencia.
Bjerre, A. (Bjerre Sucesores). Cortina del Muelle 21/3, and Alameda 28, Malaga.
Blay (*see* Mas Blay, Antonio).
Bleiberg, Josef (or Jose), Martin de los Heros 83, Madrid.
Boetticher & Navarro, Zurbano 58, Madrid.
Bonitz Hermanos (La Perseverancia Oxide Factory), Callejon de Reboul, Malaga and Pelusa near Malaga.
Bosch (*see* Oliver y Bosch, Juan).
Bosser, Emilio Badia, Calle Aribau 110 and 121; Calle Provenza 177, Barcelona.
Botey, Joaquin Calle Salmeron 59, Gracia, Barcelona.
Braun, Antonio, Santa Cruz, Tenerife.
Brauner, Hugo, Barco 6 & Calle Colon 86, Valencia.
Bravo, Joaquin Lleiva, Calle San Jeronimo, Granada.
Buckard, Julie, Alicante.
Bueno (*see* Guerrero Bueno).
Burmester, Franz Ferdinand, Arenal 60, Vigo.
Burmester, Hermann, Arenal 58, Vigo; & Martinez Padin 21, Tuy.
Burmester, Hermann & Filho. Arenal 58, Vigo; & Martinez Padin 21, Tuy.
Burmester, Julius Wilhelm Gerhard, Travesia del Banco 2, Vigo.
Cabrera, Andres (of Bernardo Navarro), Las Palmas, Grand Canary.
Cano, Angel, Calle Sagrarario, Valencia.
Cano Salavert, Emilio, Valencia and Alicante.
Cano, Luis (*see* San José Cano, Luis).
Canthal, L., & Company, Muralla de Mar, Carthagena.
Cao, José Calle de Principe 50 Vigo.
Capmany, Juan, Port Bou.
Cardona, Amador, Calle Victoria Vigo.
Carey Hermanos y Cia, Tarragona.
Cartana (*see* Homs Cartana, Zacarias).
Casa, Antonio de la, Calle Cruz 5-7. Carrera San Jerónimo, Madrid.
Cejudo-Nunez, Pedro, Calle Imperial 5, Madrid.
Chamizo, Fulgencio, cásás Quemadas 14, Malaga
Cobo (or Cobos), José' (or Joseph Cobbs), Puntida, Santander.
Cobreros, Jose, Bilbao.
Coca, Joaquin Garcia, Calle Principe 1, Madrid.
Colas, Gelatinas y Abonos, Sociedad Anonima Espanõla de, Calle Alcala 69 and Calle del Prado 4, Madrid.
Compania de Alcoholes, Bilbao.
Continental Tyre and Rubber Compacy, Calle, Florida 13, Madrid.
Contreras, Cristobal, San Isidro 27, Granada.
Convento (El), Sociedad Anonima, Palamos.
Coppel, Carlos. Fuencarral 27, Madrid.
"Correo de Andalucia," Seville.
"Correo Español" Madrid.
Crom, Sociedad Anonima, Calle Buenos Aires 6, Barcelona.
Crosa, Angel, Tenerife.
Curbelo, José Diaz, Las Palmas, Grand Canary.
Dalmau, Gaudalupe, Tarragona.
Dauphin, Alberto, Seville.
"Debate," Madrid.
"Defensa, La," Malaga.
Destiladores de Esencias de España (Union de) Sociedad Anonima, Malaga.
Deutsch, Charles, Atocha 151, Madrid.
Deutsche Sudamerikanische Telegraphen Gesellschaft, Tenerife. (*see* German Cable Company).
Deutscher Nachrichtendienst für Spanien Calle Santa Teresa 8, Barcelona.
Deutsches Kohlen Depôt Gesellschaft, Santa Cruz, Tenerife.
"Diario Malagueño," Malaga.
Ditmer, Carl, Las Palmas, Grand Canary.
Drogweria Modela, Calle Torrijos 112, Malaga.
Door & Lensten, Malaga.
Duran, José, Barquillo 26, Madrid.
"Echo de Galicia," Corruna.
"Edén Bebé," Consejo de Ciento 159, Barcelona.
Egger, Johan, Las Palmas, Grand Canary.
Einstein, Bernardo, Principe Alfonso 64, Muricia.
Engelhardt, Otto, Calle San Pablo 30, Seville.
Erhardt & Company, Bilbao.
Erzgesellschaft, Allgemeine, Seville.
Escuder, José, Valencia.
Espana, Antonio, Malaga.
Exportadora Frutera Tarraconense, Tarragona.
Fabrica de Lámparas de Filamento Metalico, Sociedad Anonima, Peseo de Santa Maria de la Cabeza, Madrid.
Falkenstein, Felix, Calle Colegiata 13, Madrid.
Faust & Kammann, Ronda de la Universidad 16, Barcelona.
Feliu y Adaro, Paseo de Colon 8, Barcelona.
Ferrer, José Ballester (*see* José Ballester, Hijo).
Ferrer (Ricardo) Sociedad Anonima, Calle Mendez Nunez 8, Barcelona.
Feu Hermanos, Ayamonte; Huelva & Lepe.
Feustel, Otto, Consejo de Ciento 322, Barcelona.
Figueras, Manuel, Tarragona.
Fliedner, Jorge, Madrid.
Frade, Francisco, Madrid.
Fraga, Enrique, Corunna.
Fraile, Manuel, Calle Princesa 63 and Calle San Hermenegilde 5, Madrid.
Freudenthal, Gustaf, Calledel Coso, Zaragoza.
Fuchs, Siegfried, Villa Alemana, Malaga.
Gallegos y Arnosa, José Luis, Seville.
Gans, Richard, Princesa 63, Madrid.
Garcia (*see* Coca, Joaquin Garcia).
Garcia, Arsenio (*see* Velveroe Garcia, Arsenio).
Garcia, Fernando Ruiz (*see* Ruiz Garcia).
Garridó & Otte, Pasaje de la Alhambra 1, and Imperial 2, Madrid.
Garzon (*see* M. Garrigan Lorente).
Gaswerk Company, Santa Cruz, Tenerife.
German Cable Company, Tenerife.
Gerdtzen, Otto, Calle de Utziaz 16, Vigo; and Gijon.
Gresch wind (or Gschwind), Federico Plaza de Bilbas 2 Madrid.
Gil, Juan, Paseo, de Colon 19, & Chatelar 9, Seville.

Gimenez y Martinez, Pedro, Dormitorio San Francisco 13, Barcelona.
Giminez, Manuel, Romers (see Romers Giri Buez, Manuel).
Gomez, Candido, Ayamonte.
Goncalves, Francisco, Las Palmas and Tenerife.
Goncalves Hermanos, Las Palmas and Tenerife.
Gonzalez, Alonzo Julio, Alameda de Mazarredo 1, Bilbao.
Gottschalk Hermanos, Calle Bailen 27, Barcelona.
Götz, Anton, Hotel Moderno, Tuy.
Greiner, C. A., É Hijos, San Feliu de Guixols.
Grösch, Federico, Calle Corcega Barcelona.
Grube, Werner (sucesor de D. C. Nordmann), Calle Conde de Benomar 11, Seville.
Guerrero Bueno, Manuel, Malaga.
Gutierrez, Leopoldo, Mendizabel 47, Madrid.
Gutkind, Felix, Trinidad Grund 7, Malaga.
Hafner & Wienken, Calle Torrijos 112, Malaga.
Hamm, Luis S., Rambla de Cataluna 35, Barcelona.
Hanne, Antoine, Las Palmas, Grand Canary.
Hartmann & Company, Madrid Calle Cortes 591, Barcelona; Valencia & Seville.
Hartmann, Pablo, Calle Cortes, 591, Barcelona; Madrid, Valencia and Seville.
Haya, Antonio, Calle Alfonso XII 32, Sevile.
Heinsdorf & Lemcke, Atocha 4, and Alameda de Colón 6, Malaga.
Heise, Georg, Calle Pópulo 24, Prāl Der Seville.
Hengsternberg, Hermann, Sevleli
Herberg, Viuda de Federico, Rosellón 194 and Calle Claris 54, Barcelona.
Hering, Agencia Maritima, Dormitorio, San Francisco 7, Barcelona.
Hernandez, Juan Castro, Santa Cruz, Tenerife.
Herrero, Blas, Frigiliana Province, of Malaga.
Herrero, Navas, Blas, (*see* Blas Herrero)
Heusch, Hugo & Company, Calle Diputacion 112-118, Barcelona; and Palma Mallorca.
Heyser (*see* Mond y Heyser, Julio).
Hielscher, Adolfo, Calle Zorrilla 31, Madrid.
Hinderer, Carlos, Madrid.
Hispano Alemana De Transportes Internacionales, Sociedad, Barcelona.
Hispano (La) Alemana, Viladomat 83, Barcelona.
Homs Cartana, Zacarias, Fuencarral 55, Madrid.
Hoppe, Carlos, & Company, Alameda de Mazarredo 1, Bilbao; and Calle Muelle 17, Santander.
Hoppe, Carlos y Sylvi, Alameda de Mazarredo 1, Bilbao.
Ideal Gallegs, Corunna.
Industria Electrica, La, Calle Banquillo 28, Madrid; and Barcelona.
Industria Español de Perlas Imitación, Calle Diputacion 87, 91, 108 & 110, Barcelona.
Industrias Forb, Sociedad Anonima, Calle Lauria 104 and Calle Valencia 293, Barcelona.
Ingles, (or Yngles) Martin, Port Bou.
Jaenicke, Alejandro, Calle Santa Rosa 4, Gijon.
Jannides, Temistocles, Calle General Menacho 9, Cadiz.
Kahlert, Alberto, Seville.
Kalle & Company, Trafalgar 37, Barcelona.
Kalle Kniesling, Guillermo, Trafalgar 37, Barcelona.
Kaupp, Ernesto, S. en C., Calle Cortes 498, Barcelona.
Knappe, Carlos, Calle Alcalá 38, Madrid.
Kniesling (*see* Kalle Kniesling).
Koehler, Guillermo, Esparteros 1 and Plaza del Cordon 1, Madrid.
Koppel, Arturo, Carrera San Jeronimo, Madrid.
Korting, Sociedad Anon. Española, Plaza Palacio 11, Barcelona; and Valencia.
Lafuente, Francisco, Malaga.
Lafuente, Ricardo, Malaga.
Lainez, Hijos de Evelio, Cadiz.
Langen & Company, Paseo de Gracia 73; Calle Diputacion 258, Barcelona; and Hortaleza 17, Madrid.
Larrea, Antonio (*see* Schad (Ernesto y Larrea Antonio)).
Larrinaga y Bilbao, Plazuela S. Nicholas 2, Bilbao.
Laschütza, Oscar, Vigo.
Lecube, Juan, Bilbao.
Lehmann & Company, Consejo de Ciento 159, Barcelona.
Lenze, Carlos, Calle Colón 13, Valencia.
Lengo, Arturo, Almeria, Garrucha, Malaga and Aguilas.
Lenher, Amande, Alicante.
Leonhardt, E., & Company, Trafalgar 23, Barcelona.
Leopold, Guillermo, Caputxas 4 and Plegamans 3, Barcelona.
Lewin, Benito, Apartado 210, Bilbao; and Chalet Urguyo, Las Arenas.
Libreria Nacional y Extranjera, Caballero de Gracia 60, Madrid.
Libreria Nacional y Extranjera, Rambla Cataluña 72, Barcelona.
Linan, Antonio Ruiz, Lagunillas 30, Malaga.
Linhoff Carlos (sucesores de Cross & Linhoff), Malaga.
Lluch y Cia, Pasco de Gracia 51, Barcelona.
Loeck, Walter, Bilbao.
Loewenstein, Benito, Seville.
Lohr, Maximilio, Tenerife.
Lopez & Company, Malaga.
Lopez, German, Malaga.
Lopez, Guerra, Manuel, Las Palmas, Grand Canary.
Lopez, José, Calle Diputacion 112-118 & Bruch, 49, Barcelona.
Lopez, Josefa, Calle Conde de Benomar 11, Seville.
Lorente, M. Garrigan (commonly called Garzon) Calle de la Regente 2, Malaga.
Málaga Dried Fruit Company, Malaga.
Manau, Mariano, Barcelona.
Marra & Company, Malaga.
Marten, Martin, Calle Adriano 38, Seville & Calle Cortes 101, Barcelona.
Martin, Juan Gonzales, Calle Cabello 2, Malaga.
Martinez (*see* Pedro Gimenez y Martinez).
Mas Blay, Antonio, Calle Montesion 14 and 16, magdalenas 8 and Calle Fernando 41 Barcelona.
Medem, Otto, Calle Bailen 2, Barcelona; Calle A. Calderon 15, and Calle Atazazanas 15, Valencia; Alicante; Bilbao and Malaga.
Medina, Domingo, Las Palmas, Grand Canary.
" Mentidero," Madrid.
Meyer, Carlos, Cadiz.
Meyer y Bacharach, Calle Serrano y Grao, and Calle Colón 36, Valencia; and Malaga.
Meyerhof Hermanos y Thomson y Cia., Brert 19 and Calabria 263, Barcelona.
Minguez, Basilio, Carthagena.

Minguez, Julio, Carthagena.
Mittelstrass, Otto, Las Palmas.
Molina, Diego, Alicante.
Mond y Hevser, Julio (late Mond & Werner) Aniceto Saenz 11, Arrayan 25 and San Luis 42, Seville.
Monguio y Scharlau, Calle Aragon 219, Barcelona
Montanola, Antonio, Tarragona.
Morata, Antonio Visconti, (*see* Visconti Morata Antonio).
Morati, Francisco Visconti (*see* Visconti Morati)
Morel Bas, Joaquin, Calle Valencia 351, Barcelona.
Morin, Jules, Paséo Gracia 61, Calle Ausias March 14-18, and Calle Lauria 108, Barcelona.
Moritz, E. H., Calle Consejo de Ciento 325, Barcelona.
Mulder, Enrique, Vigo.
Muller, Alejandro, y Cia., Calle Buenos Aires 6, Barcelona.
Muller, Alfred, Palma, de Mallorca.
Muller de Goupille, J., Tarragona.
Muller Hermanos, Aviñó 20 and Fernando 32, Barcelona.
Muller, Hugo, Seville.
Muller, William, Seville.
Murillo, Marcelino, Bilbao.
Navarro, Bernardo. Las Palmas, Grand Canary.
Neufville (de), Sucesor de J., Santa Teresa 8 and 10 Barcelona.
Nordmann, D. C, (sucesor Werner Grube) (*see* Grube, Werner).
Norregaard, Luis, Tarragona.
Nunez (*see* Pedro Cejudo-Nunez).
Oliver, Viriato E., Calle Ciscar 6, Valencia.
Oliver y Bosch, Juan, Santa Cruz de Tenerife.
Orenstein & Koppel—Arthur Koppel—Sociedad Anonima, Ramba de Santa Maria 13, Barcelona, and all branches in Spain.
Ornstein, Leon, Calle Mariana Pineda 5, Madrid.
Otto, Maximo, Carrera San Jeronimo, Madrid.
Paetow, Carl, Las Palmas, Grand Canary.
Palacios, Luis Asin, Calle de Preciados, Madrid.
Pallares, Enriqueta, Plaza Urquinaona 3, Barcelona.
Pares, Pedro, Calle Alcala 46, Madrid.
Perez, Viuda é Hijos de Luis, Redondela, Muros and Villanueva de Arosa.
Perlas Imitación, Industria Español de, Calle Diputacion 81, 91, 108 and 110, Barcelona.
Perseverancia(La), Oxide Factory (*see* Bonitz Hermanos)
Pfeil, Emil, Calle Obispo Lago 37, Tuy.
Pfluger, Johan, Las Palmas, Grand Canary.
Pflugger, Karl, Las Palmas.
Polster y Buch, Calle Cuarte 134-136, Valencia.
Postius (*see* Algarra y Postius)
Prats, Alberto, Carrera de la Estacion, Caceres.
" Provincia La " Las Palmas, Grand Canary.
Pumarino Valdes, Eduardo de las Alas, Malaga
Rafols, Jaime, Dormitorio San Francisco 5; Vila y Vila, Barcelona · and Port Bou.
Ramirez, Antonio, Trinidad Grund 7, Malaga (Transport Agent)
Ramirez y Compania, Calle Aragon, Barcelona.
Rautzenberg, Guillermo, Calle Marqués de Cubas, Madrid.
Reder, Gustav, Calle Zorrilla 23, Madrid.
Rein & Company, Malaga.
Ribot, Miguel, Plaza de la Merced, 2 segundo Barcelona.
Ries & Company, Colón 72, Valencia.
Ries, Isidor, Colón 72. Valencia.
Rissmann, Federico O., Calle Lauria 104 and Calle Valencia 293, Barcelona.
Rodriguez, Adolpho Hielscher, Calle Zorrilla 31, Madrid.
Rojas, Claudio, Santa Cruz, Tenerife.
Romeo, Joaquin, Ramla Santa Monica 13, Barcelona.
Romero Gimeney, Manuel, Calle de Nicolas Maria Rivero, 8, Madrid ; and Barcelona.
Roock, Jorge, Hurtado de Amézaga 12, and Fueros 2, Bilbao.
Rose, Louis, Hotel España, Calle Mayor, Madrid.
Roseno & Company, Calle Monte Esquinza 10, Madrid.
Rosenow, Hermann, Monte Esquinza 10, Madrid.
Roth, Richard, Consejo de Ciento 313, Barcelona.
Rubio, Juan. Malaga.
Rubli, Paul, Madrid.
Rüggeberg, Federico, Ausias March 14-18, Barcelona.
Ruiz Garcia, Farnando, Infantas 1, Santander.
Ruprecht, Federico, Rambla Cataluña 45 and Calle Cortes 587, Barcelona.
Saenz, Manuel Domingo, Calle de San Francisco Malaga.
Saggese Antonio, Palma and Binisalem (Majorca)
Saggese (Felipe) y Hermanos, Palma and Binisalem (Majorca).
Saggese Hermanos de Binisalem y de Palma, Palma, Balearic Islands.
Sahagun y Beardro, Federico, Isaac Peral 16, Cadiz.
Salavert (*see* Cano Salavert).
Sales, Angel, Calle Fernando 41, Barcelona.
Sanchez, Eduardo, Malaga.
San José Cano, Luis, S. en C., Rambla Santa Monica 14, Barcelona.
Schad (Ernesto) y Larrea (Antonio), Calle Ercilla 12, Bilbao.
Schaefer, Dr. E., Pasaje de la Paz 10 bis, Barcelona.
Schimmelpfeng's Information Agency, Madrid ; and Ronda de la Universidad 17, Barcelona.
Schlayer, Felix (Sucesor de Alberto Ahles & Company), Alcalá 46, Madrid ; Paseo de aduana 15 and 17, Barcelona.
Schutte, Alfred H., & Company Calle Lauria 18, Barcelona, and Calle Luchana 1, Bilbao.
Segalerva, Rafael Baquera, Malaga.
Serra, Joaquin, Plaza Hurinera, Reus ; and Plaza Olozaga, Tarragona.
Serra, Juan, Tarragona.
Serra, Pedro Pares, Calle Alcala 46, Madrid.
Serrano, Augustin, and Cia, Malaga.
Siderurgia y Maquinaria Extranjera, Calle Martinez Cubells 10, Valencia.
Siemens & Halske, Barquillo 28 and Orellana 4. Madrid.
Siemens Schückert Industria Electrica, Barcelona ; Madrid ond Valencia.
Siemens, Enrique, & Company, Las Palmas.
" Siglo Futuro (El)," Madrid.
Sociedad Anonima Española de colas. Gelatinas y Abonos, Calle Alcala 69 and Calle del Prado 4, Madrid.
Sociedad Anónima Fabrica de Lámparas de Filamento Metalico, Paseo de Santa Maria de la Cabeza, Madrid.
Sociedad Vinicola, Tarragona.
Soler y Trias, Francisco, Calle Gasometro 12, Barcelona.

Soria & Company, Grao de Valencia.
Soujol, Carlos, Plaza Urquinaona 3, Barcelona.
Specht (of Deutsche Sudamerikanische Telegraphen Gesellschaft or German Cable Company) Santa Cruz de Tenerife.
Stierlen, Ernesto, Pascual y Genis 26, Valencia.
Suarez, Bernardo, Las Palmas, Grand Canary.
Tannenbaum, Juan, Cármen 24, Madrid.
Tapias, José, Tarragona.
Teickner (or Teikner), Máximo, Mercado del Ensauche 5, Bilbao ; Barcelona and Valencia.
Teixido Barrau, Juan, Passeo de Gracia 47, Barcelona.
Teschendorff, Steiner & Company, Travessa S. Vincente and Calle Peaña 25, Grao de Valencia.
Thomson-Houston Iberica (*see* Allgmejne Electricitäts Gesellschaft).
Thonet Hermanos, Madrid.
Torrens, Alberto, Mariana Pineda 5, Madrid.
" Tradicionalista, El," Grand Canary.
Traumann, Enrique, Madrid.
Trias (*see* Francesco Soler y Trias).
" Tribuna," Madrid.
Uhthoff, Ludolfo, Calle San Pedro 16, Cadiz.
Ungebaner, Rudolf Las Palmas, Grand Canary.
Union de Destiladores de Esencias de España Socieded Anonima, Malaga.
Valdes (*see* Pumarino Valdes, Eduardo de las Alas).
Valdes, Antonio A.P., Avenida de Pries 16, Malaga
Valverde Garcia, Arsenio, Calle Diputacion34, Barcelona.
Vinicola, Sociedad, Tarragona.
Visconti Morata, Antonio Plaza Constitucion 14 and 15, Alicante.
Visconti Morati, Francisco, Alicante.
Vogt, Conrad, Santa Cruz, Tenerif.
Wackonnigg, Wilhelm, Bilbao.
Weinhagen, Gustave, & Company, Calle de Napoles 107, Barcelona.
Weinstein, Martin, Calle Montalbân 7, Madrid.
Welsch, Richard, Plaza de Cataluna, 19, Barcelona.
Wertheim, Carlos, Calle Avino 9, Barcelona.
White, Luis, Benicarlo and Tarragona.
Wimmer, J., & Company (Hans, Johannes, & Max Wimmer), Puerta del Sol 6, Madrid.
Winter, Emilio, Calle General Menacho 9, Cadiz.
Wittmack, Otto, & Company, Carmen 21, Malaga.
Woermann Line, Las Palmas.
Wolf, Rudolf Calle Alcala 52, Madrid.
Yngles (*see* Ingles, Martin).

SWEDEN.

Akerman & Dahl, Postagatan 29, Gothenburg ; Borås & Norrköping.
Allgemeine Electrictäts Gesellschaft, Karduansmakareg 9, Stockholm.
Allmänna Handels (A/B), Hamngatan 5B, Stockholm.
Almquist, Carl, Ystad.
Alpen, H., Magasinskvarte 3A, Gothenburg.
Andersson, Axel, Torneå.
Andersson, Leopold, Fjällgatan 6, Gothenburg.
Andersson & Lindberg (A/B), Stora Badhusgatan 6 Gothenburg.
Andrén, Axel, Stora Nygatan 7, & Packhusplatsen 2 Hertzia, Gothenburg.
Apoteket Kronan, Korsgaten 3, Gothenburg.
Appelbom, Nils (of P. L. Engstam (A./B.,)), Drottningg. 81, Stockholm.
Aquist, Ernst (" Oscaria " Skofabriken of Stockholm, &c.), Örebro.
Arnberg, Rich. M. (of Tom A/B.), St. Pauli Kyrkog. 12, Malmö.
Artberg, Eskil, Birgerjarlsgatan 6, Stockholm.
Arvum (A/B), V. Hamng 14, Gothenburg.
Aspegren, Rich., Stortorget 3, Malmö.
Bagges Import Agentur, Ö., Hamngt. 50B Gothenburg.
Beijers, John, Skofabrik (A/B), Flemminggatan 59, and Kronobergsg. 9, Stockholm.
Berg, Victor, Malmtorgsg. 5 Stockholm.
Bergman & Company, Birgerjarlsgaten 15, Stockholm.
Berne, O., & Company 5, Promenaden 57, Malmo.
Bernström, Gustaf, Korsgatan 3, Gothenburg.
Bexelius, Henrik, G., la Kungsholmsbrog. 27, and Valling 42, Stockholm.
Biehl, G., Malmö.
Blomquist, Olof, & Company, Oscarshamn.
Böhm (A/B), J.M., Skeppsbron 40, Stockholm.
Bojsen, C. V., S. Hamngatan 59, Gothenburg.
Bojsen, Sture, Föreningsgatan 52, Malmö
Braftström, Johann, Kungsholms Hamnplan 7, Stockholm.
Burchard, Adolf, Drottningg. 4, and Strandvägen 29, Stockholm.
Christiernin, C., Vasag 15-17, Stockholm.
Dahlström, Otto, Bredgr. 2, Stockholm
Daumichen, Max, Stockholm.
Deijenberg, Carl, Södra Vagen 30, Gothenburg.
Dressfalls Grufvor Och Malmförädlings verk (A/B), Rosenbad 2, Stockholm
Edstrand Brothers, Jorgen Knockg. 2 and Skeppsbron, Malmö.
Edström, Simon, Skeppsbron 11, Malmö.
Ekner, Albin, Surbrunnsgatan 6, Gothenburg.
Engeström & Jaeppelt, Per Veijersg 3, Malmö ; and Gothenburg.
Engstam, P. L. (A/B), Drottningg. 81, Stockholm.
Fallenius, & Lefflers (A/B), V. Hamngatan 5, Gothenburg, and all branches in Sweden.
Forstners, C. E, Paraplyfabrik (A/B.), G.; la Kungsholmsbrog. 34, Stockholm.
Fraenckel, Moritz, & Company, Gothenburg.
Fredriksson, G., (of P. L. Engstam (A/B.)), Drottningg. 81, Stockholm.
Fridafors Fabriks (A/B), Fridafors.
Frykberg's, J. E., Handels A/B, Badstugatan 12, Stockholm.
Gleitsman, E. T.. Trälleborg.
Goldstück, Hainze & Company, Drottningg. 5, Gothenburg.
Gotthardt Herman, Jörgen Kocksg. 4. Malmö.
Grafford, J, Katarinavägen 11, Stockholm.
Gredt, Paul, Stockholm and Malmö.
Hammar, John, & Company, Wahrendorffsg. 6 (formerly of Vasagatan 6), Stockholm.
Hamren, J. S., (of P. L. Engstam (A/B)), Drottningg. 81, Stockholm.
Hansen's, M., Fabriker (A/B), Arsenalsgat.3, Stockholm.
Hanson, Wilhelm, & Company, Vasagatan 6, Stockholm.
Hansson, Elof, Packhuspl. 2, Gothenburg ; and Stockholm.
Harbeck, Doctor Ernst, Partille, Gothenburg.

Harmsen, Wilhelm, (A/B), Vasag 15-17, Stockholm.

Harting, Hugo, Wahrendorffsg. 4, Stockholm; and Gothenburg.

Herrström, Sipfrid, Kungsgatan 30, Malmö

Hud & Skinnaffären, Svenska (James Meyer), Pildamsvagen 3B & Rosenlundsgatan 9, Malmö.

Humbert, Hermann. Artillerigatan 6, Stockholm.

Jaeppelt & Son, Malmö.

Jäger, Wilhelm, Stadsgarden 8, Stockholm.

Japanska Magazinet, Birgerjarlsgatan 6, Stockholm.

Johannsen, Nikolai, Skeppsbron. 18, Stockholm.

Johnson, Eric R., Kommendörsg. 17, Stockholm.

Jonsson & Krafft, V., Hamngt. 14, Gothenburg.

Jonsson's Klas., Eft., Kyrkogatan 20, Gothenburg

Kanold Broderna, Chocoladfabrik, Jacobsdahl, Orgryte, Gothenburg.

Klingener, E., Packhuspl. 2. Gothenburg.

Klippans Chromläder Fabriks (A/B), Klippan near Malmö.

Kronan, Apoteket, Korgsgaten 3, Gothenburg.

Kronans Droghandel, (Gustaf Bernström) 1 Korsgatan 3, Gothenburg

Kürzel. Fr., Frederiksborg. Malmö

Lagerlöf's, Sam., Maskinbyra, Centralpalatset, Stockholm.

Larsson, Adolf, Orebro.

Lassen, Carl, Slüssplan 63, Stockholm; & Kungsg 4, Gothenburg.

Levin. Sigismund, Landskrona.

Limämmesfabriken Komanditbolag, Svenska, (Franz Meyer & Company), Landskrona.

Lindegren & Rae, (A/B., Bredgr. 2, Stockholm.

Linden & Lindström, Gothenburg.

Lublin & Company (A/B), St. Vattug. 9, Stockholm.

Malmö Korkfabriks (A/B.), Friisg. 6. Malmö.

Malmo Kylvarubolag Ishuset, St. Nyg 83, Malmö.

Malmö Yllefabriks (A/B), St. Nyg. 50, Malmö.

Melin, Peder and Company, N. Hamng. 6, Gothenburg; and Malmö.

Meyer, Franz, & Company (*see* Svenska Limämmes fabriken Komanditbolag).

Meyer, James (*see* Svenska Hud & Skinnaffaren.

Meyerson. Joseph Norrlandsgatan 16, Stockholm

Moritz, Julius, A/B., S. Hamngatan 19, Gothenburg.

Moser, Eugen, Odeng. 22, Stockholm.

Nordiske Gummifabrik (A/B.), Trälleborg.

Orienten Kaffe Import, Rotsellet A/B. (Peder Melin & Company), N. Hamng 6, Gothenburg.

"Oscaria" Skofabriken (Ernst Aquist of Örebro) Mästersamuelsg. 01, Stockholm; Gothenburg & Sundbyberg.

Pettersson, Miss L., Brunkebergstrog 15, Stockholm.

Prytz Theimport, Kungsportsplatsen 2 Gothenburg.

Rapp, David (A/B), Skeppsborn 18 & Kammakareg 12, Stockholm.

Reinheimer, Phillip, Stockholm.

Ritter, A., Sodra Promenaden, 57, Malmö.

Roberg, Tycho, Skeppsbron 1, Gothenburg.

Rondorf, Conrad, Norrtullsg. 55, Stockholm.

Rudeberg, A., Drottningatan 11, Stockholm.

Rundt, Jorden, Tidningskontoret, Kungsgatan 2, Stockholm.

Sahlberg, Th., & Company, Kaptensgatan 15, Stockholm.

Schaub & Company (A/B), Lindvägen, Stockholm.

Schimmelpfeng (W.) Auskunftei, Fredsgatan 2, Stockholm.

Schipmann, Heinrich (A/B), Bredgr. 2, Stockholm.

Schlasberg, Henning & Company, Lansdkrona.

Schmitz, August, Stora Nyg. 50 and Malmborgsg. 7, Malmö.

Schuchardt & Schütte's Filial Vasagatan 24 Stockholm.

Seiden, H., Vallingatan 37, Stockholm.

Skofabrik Stockholms (A/B.), Hornsgaten 160 & Brännkyrkagatan 167, Stockholm.

Specialjärn (A/B), Kungsholmsgatan 14 (formerly of Kungsgatan 56), Stockholm; and Gothenburg.

"Standard" Industri (A/B.), Gustav Adolfs Torg 15, Stockholm.

Steinmetz & Knetsch (A/B), Jakobsbergsgatan 26, Stockholm; and Sodergatan 26 Malmö.

Stockholms Skofabrik (A/B), Hornsgaten 160 and Brännkyrkagatan 167, Stockholm.

Stockholms Yllefabrik, Reymersholm, Stockholm.

Ström, Carl, Vasagatan 4, Stockholm.

Svenska Hud and Skinnaffären (James Meyer), Pildamsvägen 3B & Rosenlundsgatan 19, Malmö.

Svenska Limämmesfabriken Komanditbolag, Franz Meyer & Company, Landskrona.

Svensson, C. V., & Company (A/B), Exercisgatan 16. Malmö.

Svensson, Henry W., Helsingborg.

Sveriges Forenade Konservfabriker (A/B), Hamngatan 2 and Garda, Gothenburg.

Tidningskontoret, Jorden Rundt, (see Rundt, Jorden.)

Tom (A/B), Malmö.

Wallenberg's L. O., Skofabrik (or Skomakare), Sodra Forstad, 58, Malmö.

Wennersten, August Kungsgatan 56, Stockholm.

Wennersten & Klingerberg, Kungsgatan 56 Stockhlom.

Westerberg, Joseph, Stort 4, Malmö.

Winkler-Rathlew, S. W., Helsingborg.

Yllefabriks, Malmö (A/B.), St. Nyg, 50, Malmö.

(IMPORT AND EXPORTS REGULATIONS.)

The 5th May, 1917.

No. 4991-C. W.—The following Royal Proclamations are published for general information:—

BY THE KING.

A PROCLAMATION

RELATING TO THE IMPORTATION OF CERTAIN ARTICLES INTO THE UNITED KINGDOM.

GEORGE R.I.—

WHEREAS by Section 43 of the Customs Consolidation Act, 1876, it is provided that the importation of arms, ammunition, gunpowder, or any other goods may be prohibited by Proclamation:

AND WHEREAS by Proclamations dated the 30th November, 1915, and the 15th February and 10th March, 1916, and entitled the Machine Tools (Prohibition of Import) Proclamation, 1915, the prohibition of Import (Paper, Tobacco, Furniture, Woods and Stones) Proclamation, 1916, and the prohibition of Import (Canned, Bottled, Dried and Preserved Fruits) Proclamation, 1916, respectively, and by Proclamations dated the 21st March, 30th March, 10th May, 1st June, 27th June, 28th July, 18th August, 3rd October, 16th November, and 5th December and 22nd December, 1916, and entitled Prohibition of Import Proclamations, 1916, and numbered 3 to 13 respectively, and by a Proclamation dated the 23rd February, 1917, and entitled the Prohibition of Import (No. 14) Proclamation, 1917, the importation of certain goods has been prohibited accordingly:

AND WHEREAS it is expedient that the said Proclamations should be revoked, and a Proclamation consolidating the same, with amendments and additions, substituted in their place:

NOW, THEREFORE, We have thought fit, by and with the advice of Our Privy Council, in pursuance of the said Act and of all other powers enabling Us in that behalf, to issue this Our Royal Proclamation declaring, and it is hereby declared, that the above-mentioned Proclamations be and the same are hereby revoked:

AND We have further thought fit, by and with the advice aforesaid, and in virtue and in exercise of the powers aforesaid, further to declare, and it is hereby declared, as follows:—

As from and after the date hereof the importation into the United Kingdom of the following goods is hereby prohibited, *viz*:—

Aerated, mineral and table waters.
Aluminium, manufactures of.
Aluminium powder.
Antimony ware.
Apparel, not waterproofed.
Art, works of.
Automatic machines for the retail sale of any article.
Baskets and basketware.
Baths of metal.
Beer.
Birds, live, including quail but excluding other poultry and game.
Bladders, casings and sausage skins.
Bone, horn, ivory, and celluloid, manufactures of.
Books, printed, and other printed matter including printed posters and daily, weekly and other periodical publications imported otherwise than in single copies through the post.
Boots and shoes of leather.
Brooms and brushes
Bulbs, flower roots, plants, trees and shrubs.
Carpet sweepers.
Cash registers.
Cement.
Chinaware, earthenware, and pottery.
Clocks and parts thereof.
Cloisonné wares.
Cocoa, preparations of.
Cocoa, raw.
Coffee.
Cotton yarn, cotton piece goods, cotton hosiery, cotton lace, and cotton manufactures of all kinds.

Curios.
Cutlery.
Diatomite or infusorial earth.
Embroidery and needlework.
Fancy goods, known as Paris goods.
Fatty acids.
Feathers, ornamental, and down.
Fire extinguishers.
Flowers, artificial.
Flowers, fresh.
Fruit (canned, bottled, dried and preserved), except currants.
Fruit, raw of all descriptions (except lemons and bitter oranges), and almonds and nuts used as fruit.
Furniture, manufactured joinery, and other wood manufactures.
Glass and manufactures of glass.
Gloves.
Gold, manufactured or unmanufactured, including gold coin and articles consisting partly of or containing gold (except gold consigned for delivery at, and sale to, the Bank of England).
Guns, carbines and rifles of all kinds.
Hardware and hollow-ware.
Hats and bonnets.
Hides, wet and dry.
Hops.
Horns and hoofs.
Ice.
Incandescent gas mantles.
Ivory, vegetable.
Jewellery of all descriptions.
Jute, raw.
Lawn mowers.
Lacquered wares.
Leather, dressed and undressed, and manufactures of leather other than belting.
Linen, yarns and manufactures of.
Lobsters, canned.
Machine tools and parts thereof, excluding small tools.
Machinery, agricultural and dairy.
Matches.
Mats and matting.
Mops.
Moss litter.
Motor cars, chassis, motor cycles, and parts and accessories of motor cars and motor cycles (other than tyres).
Musical instruments (including gramophones and pianolas and other similar instruments) and accessories and component parts and records therefor.
Oilcloth.
Painters' colours and pigments.
Paper and cardboard (including strawboard, pasteboard, millboard, and wood-pulp-board) and manufactures of paper and cardboard.
Paper, materials for the manufacture of, including wood-pulp, esparto grass, and linen and cotton rags.
Perfumery and toilet preparations.
Photographic apparatus.
Pictures, prints, engravings, photographs and maps.
Plated and gilt wares.
Revolvers and pistols.
Salmon, canned.
Salt.
Sewing machines.
Silk and artificial silk, manufactures of, not including yarns.
Silver, manufactures of, other than silver watches and silver watch cases.
Skins and furs, manufactures of.
Soap.
Soya beans.
Spirits and strong waters, of all kinds.
Stereoscopes.
Stones and slates.
Stoves and ranges.
Straw envelopes for bottles.
Straw plaiting.
Sugar, articles and preparations containing, used for food (except condensed milk).

Tanning extracts, the following, *viz.* :—Chestnut, quebracho, hemlock, oak and mangrove extracts.
Tea.
Tobacco, unmanufactured and manufactured (including cigars and cigarettes).
Tomatoes.
Toys, games and playing cards.
Typewriters.
Vacuum cleaners.
Vegetables, canned, bottled, dried and preserved, and pickles.
Wine.
Wood and timber of all kinds, hewn, sawn or split, planed or dressed.
Woollen and worsted manufactures of all kinds except yarns.
Wingers and mangles.
Yeast.

Provided always, and it is hereby declared, that this prohibition shall not apply to any such goods which are imported under licence given by or on behalf of the Board of Trade, and subject to the provisions and conditions of such licence.

This Proclamation may be cited as the Prohibition of Import (Consolidation and Amendment) Proclamation, 1917.

Given at Our Court at Buckingham Palace, this Thirtieth day of March, in the year of our Lord One thousand nine hundred and seventeen, and in the Seventh year of Our Reign.

GOD SAVE THE KING.

BY THE KING.

A PROCLAMATION

FOR PROHIBITING THE IMPORTATION INTO THE UNITED KINGDOM, EXCEPT UNDER LICENCE OF ALL FOREIGN COINS OTHER THAN GOLD AND SILVER COINS.

GEORGE R. I.—

WHEREAS by Section two of the Customs Amendment Act, 1886, We are empowered from time to time to make and when made to revoke a Proclamation prohibiting the importation into Our United Kingdom of such coins coined in a foreign country as are in that behalf specified in such Proclamation:

AND WHEREAS by Our Proclamation made the twenty-fifth day of March, One thousand eight hundred and eighty-seven, We did prohibit the importation into our United Kingdom of all coins coined in any foreign country other than gold or silver coins :

And whereas it is expedient that Our said Proclamation should be revoked, and that the importation into the United Kingdom of such coins coined in a foreign country as are hereinafter specified should be prohibited :

Now, THEREFORE, we, by and with the advice of Our Privy Council, in pursuance of the said Act and of all other powers enabling Us in that behalf, do hereby proclaim, direct and ordain as follows :—

1. Subject as hereinafter provided, all coins coined in any foreign country other than gold or silver coins are prohibited to be imported into Our United Kingdom :

Provided always, and it is hereby declared, that the foregoing prohibition shall not extend to any coins which are imported under and in compliance with the terms of any special or general licence issued by the Minister of Munitions.

2. Our said Proclamation of the twenty-fifth day of March, One thousand eight hundred and eighty-seven, is hereby revoked.

3. This Proclamation shall not affect the provisions of the prohibition of Import (Consolidation and Amendment) Proclamation, 1917.

4. This Proclamation may be cited as "The Foreign Coins (Importation Prohibition) Proclamation, 1917," and shall come into operation on the Thirtieth day of March, 1917.

Given at our Court at Buckingham Palace, this Thirtieth day of March, in the year of our Lord One thousand nine hundred and seventeen, and in the Seventh year of Our Reign.

GOD SAVE THE KING.

No. 4994-C.W.—The following Order in Council is published for general information :—

AT THE COUNCIL CHAMBER, WHITEHALL.

The 30th day of March, 1917.

By the Lords of His Majesty's Most Honourable Privy Council.

WHEREAS it is provided by Section 2 of the Customs (Exportation Prohibition) Act, 1914, that any Proclamation or Order in Council made under Section 8 of the Custom

and Inland Revenue Act, 1879, as amended by the Act now in recital, may, whilst a state of war exists, be varied or added to by an Order made by the Lords of the Council on the recommendation of the Board of Trade:

And whereas it is provided by Section 2 of the Customs (Exportation Restriction) Act, 1914, that any Proclamation made under Section 1 of the Exportation of Arms Act, 1900, may, whether the Proclamation was made before or after the passing of the Act now in recital, be varied or added to, whilst a state of war exists, by an Order made by the Lords of the Council on the recommendation of the Board of Trade:

And whereas by a Proclamation, dated the 10th day of May, 1916, and made under Section 8 of the Customs and Inland Revenue Act, 1879, and Section 1 of the Exportation of Arms Act, 1900, and Section 1 of the Customs (Exportation Prohibition) Act, 1914, the exportation from the United Kingdom of certain articles to certain or all destinations was prohibited:

And whereas by subsequent Orders of Council the said Proclamation was amended and added to in certain particulars:

And whereas there was this day read at the Board a recommendation from the Board of Trade to the following effect :—

That the Proclamation, dated the 10th day of May, 1916, as amended and added to by subsequent Orders of Council, should be further amended by making the following amendments in and additions to the Schedule to the same :—

(1) That the following headings should be deleted :—

(C) Anchors and chain cables ;
(B) Binnacles ;
(C) Boots and shoes, other than heavy boots for men ;
(B) Boots, heavy for men ;
Chemicals etc., the following :—
(C) Citric acid ;
(C) Lead, white.
Tanning extracts, the following :—
(A) Chestnut extract ;
(A) Oakwood extract ;
(A) Valex ;
(A) Valonia ;
(B) Other extracts and substances for use in tanning ;
(B) Compasses for ships, and component parts thereof ;
(B) Electros for printing purposes, composed of lead, antimony or copper ;
(C) Gloves made wholly or partly of leather ;
Insulating materials, the following :—
(C) Lead, oxides of;
(A) Jute padding ;
Leather and leather goods of the following descriptions :—
(C) Chamois, glacé, kid, morocco, persians, roans, and seal-leathers ;
(B) Leather belting, hydraulic leather, pump leather and picking bands ;
(C) Leather, bookbinding ;
(C) Leather, enamelled, japanned or varnished ;
(A) Leather, sole ;
(B) Leather suitable for military clothing ;
(A) Leather suitable for saddlery, harness or military boots ;
(C) Leather suitable for textile machinery, except leather belting and picking bands;
(C) Leather, not otherwise prohibited ;
Metals and ores, the following :—
(B) Lead (except pig lead, alloys of lead, solder containing lead, and manufactures of lead or its alloys, not otherwise prohibited ;
(A) Lead, pig ;
(B) Nautical instruments ;
(B) Quercitron bark extract ;
(C) Rattans ;
Shipbuilding materials, the following :—
(C) Diesel and other internal combustion engines for marine propulsion, and component parts of such engines ;
(C) Iron and steel castings and forgings for hulls and machinery of ships ;
(C) Sectional materials for shipbuilding ;
(C) Ships' auxiliary machinery.

(2) That the following headings should be added :—

(A) Anchors and chain cables ;
(A) Binnacles ;
(A) Boots and shoes with soles or uppers of leather ;
(C) Boots and shoes, not otherwise prohibited ;

Chemicals, etc., the following :—

(C) Aloes ;

(B) Barium peroxide ;

(C) Cascara sagrada ;

(B) Citric acid ;

(B) Hydrogen peroxide ;

(C) Jalap ;

(A) Lead compounds, and mixtures containing lead compounds ;

(C) Rhubarb (medicinal) ;

(C) Senega ;

(A) Compasses for ships, and component parts thereof ;

(B) Gloves made wholly or partly of leather ;

(B) Jute padding ;

Leather and leather goods of the following descriptions :—

(A) Leather ;

(B) Leather belting, hydraulic leather, pump leather and leather manufactures suitable for textile machinery ;

Metals and ores, the following :—

(A) Lead, lead alloys, and manufactures of lead or of lead alloys ;

(A) Nautical instruments ;

(A) Needles for boot-making machines ;

Provisions and victuals which may be used as food for man :—

(C) Chicory ;

(A) Rattans ;

Shipbuilding materials, the following :—

(A) Engines for use on board ship (including Diesel and other internal combustion engines for marine propulsion) and component parts of such engines ;

(A) Iron and steel castings and forgings for hulls and machinery of ships ;

(A) Machinery for steam ships and component parts thereof ;

(A) Sectional materials for shipbuilding ;

(A) Ships' auxiliary machinery ;

(A) Ships' telegraphs and component parts thereof ;

(A) Steering gear and component parts thereof ;

(A) Tanning extracts and substances for use in tanning ;

(A) Winches ;

(A) Windlasses.

NOW, THEREFORE, Their Lordships, having taken the said recommendation into consideration, are pleased to order, and it is hereby ordered, that the same be approved.

Whereof the Commissioners of His Majesty's Customs and Excise, the Director of the War Trade Department, and all other persons whom it may concern, are to take notice and govern themselves accordingly.

Almeric Fitzroy.

C. E. LOW,

Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA," SIMLA, SATURDAY, MAY 12, 1917.

FOREIGN AND POLITICAL DEPARTMENT.

NOTIFICATION.

Simla, the 8th May 1917.

No. 537-*Est.-A.*—With reference to No. 5 of the rules regulating the admission of junior members of the Indian Civil Service to the Political Department of the Government of India (*vide* notifications No. 3101-Est.-A., dated the 6th October 1910, and No. 724-Est.-A., dated the 15th April 1915) the undermentioned officer is confirmed in the Political Department:—

Mr. R. R. Maconachie, I.C.S. (Punjab).

J. B. WOOD,

Secretary to the Government of India.

DEPARTMENT OF COMMERCE AND INDUSTRY.

NOTIFICATIONS.

CUSTOMS.

Simla, the 12th May 1917.

No. 5324-*C. W.*—In exercise of the power conferred by section 19 of the Sea Customs Act, 1878 (VIII of 1878), as amended by Act XII of 1914, the Governor-General in Council is pleased to prohibit the bringing, by sea or by land, into British India of any copy of the book entitled "Is Japan a menace to Asia," by Tarak Nath Dass, printed at Commercial Press, Shanghai.

No. 5385-*C. W.*—In exercise of the powers conferred by section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), and in supersession of the orders embodied in the notification in this Department, No. 7133-W.-II, dated the 12th August 1916, as subsequently amended, and in notifications Nos. 4359-C. W. and 4591-C. W., dated, respectively, the 21st and 28th April 1917, the Governor-General in Council is pleased to direct that the export of all goods mentioned in the Schedule hereto attached be prohibited as indicated in the said Schedule: Further, the Governor-General in Council is pleased to prohibit the export from British India of foodstuffs and textile coverings of all kinds to Norway and of all goods to Denmark, Sweden, Greece, Holland and Switzerland:—

Provided that nothing in this notification shall be deemed to prohibit—

(*i*) the export of any article by, or for the use of, the Crown;

(*ii*) the export of any article shipped for use or consumption on the voyage, except where the Governor-General in Council by general or special order otherwise directs;

(*iii*) the export of any article (other than wool) shipped to any Indian port;

(*iv*) the export of any article for use or consumption in any Native State in India; and

(*v*) the export of any article shipped under a license granted by the Chief Customs Officer at the place of export.

SCHEDULE.

The export of the goods mentioned below is prohibited as follows:—

(*i*) Goods marked (A) **to all destinations.**

(*ii*) " " (B) **to all destinations except the United Kingdom.**

(*iii*) " " (C) **to all destinations except the United Kingdom, British Possessions and Protectorates.**

(*iv*) " " (D) **to all destinations in foreign countries on the Mediterranean and Black Seas other than France, Russia, Italy, Spain and Portugal, and to all Russian Baltic ports.**

(A) Ammunition and materials used in its manufacture.
(A) Antifriction or white metal.
(A) Arms of all descriptions with their component parts.
(A) Avaram bark.

(D) Balsams.
(D) Bamboos.
(A) Barbed wire and implements for fixing and cutting the same.
Barks, the following :—
(A) Avaram.
(A) Konnam.
(A) Velam.
(B) Cinchona.*
(D) Barley.
(D) Beans, not including Haricot beans.
(C) Benzine.†
(D) Bladders.
(A) Boilers, marine, including parts thereof.
(A) Boots and shoes, Naval and Military.
(D) Bran.
(D) Brewers' dried yeast.
(D) Brewers' grains.
(A) Bridge work, steel.
(D) Buckwheat.
(A) Buffalo hides—raw.
(A) Buffalo hides (including calf)—tanned and partially tanned.
(A) Bullocks*‡.
(D) Calf meal.
(A) Camels.*‡
(C) Candles made from paraffin wax.
(A) Canvas, flax.
(C) Capsicum.
(C) Casings.
(C) Castor oil.
(C) Castor seed.
(D) Cattle foods, patent and proprietary of all kinds.
(A) Cattle, slaughter *‡
(A) Caustic soda (Sodium Hydroxide).
(B) Chrome iron ore (Chromite).
(B) Cinchona Bark.*
(A) Coal.
(D) Cocoanut or poonac cake.
(C) Cocoanut oil.
(D) Cocoanuts.
(D) Coffee.
(D) Coir and yarn made therefrom.
(A) Coke.
(A) Copper.
(C) Copra.
(B) Corundum of all kinds, including rubies and sapphires.
(D) Cotton, raw.
(D) Cotton tree, all varieties, and yarn made therefrom.
(D) Cotton yarn and thread.
(D) Cottonseed.
(D) Cottonseed cake, decorticated and undecorticated
(D) Cottonseed meal.
(C) Cottonseed oil.
(A) Cow-hides (including calf)—partially tanned (otherwise known as "East India Kips").
(A) Cow-hides (including calf)—raw.
(A) Cow-hides (including calf)—tanned (leather).
(D) Dari.
(A) Detonators.
(B) Diamonds.
(D) Distillers' grains
(A) Divi Divi.
(A) Dyes and dyestuffs manufactured from coal tar products.

* Goods required for use or consumption in—
(I) French or Portuguese Possession in India;
(II) Ceylon; and
(III) The Straits Settlements.
are not subject to the prohibition.
† Goods required for use of consumption in French or Portuguese Possessions in India are not subject to the prohibition.
‡ Exports by land are not subject to the prohibition

(A) Engines, marine, including parts thereof.
(A) Equipment, medical and surgical, of all descriptions.
(A) Equipment, naval and military, not otherwise specifically prohibited.
(A) Explosives and materials used in their manufacture.

(D) Fibres, the following, namely :—
Coir.
Rhea.
Palmyra.
(D) Fish, concentrated.
(D) Fishmeal.
(C) Flax.
(A) Flax, canvas.
(D) Forage and food for animals, including the following, namely :—
Beans (not including Haricot Beans).
Brewers' and distillers' grains.
Brewers' dried yeast.
Buckwheat.
Cakes and Meals, the following, namely :—
Biscuit meal.
Calf meal.
Cocoanut or poonac cake.
Compound cakes and meal.
Cottonseed cake, decorticated and undecorticated, and Cottonseed meal.
Fishmeal and concentrated fish.
Gluten meal or gluten feed.
Groundnut cake and meal.
Huskmeal.
Linseed cake and meal.
Locust bean meal.
Mahua or Mhowra cake.
Maize germ meal.
Maize meal.
Meat meal.
Niger cake.
Palmnut cake and meal.
Poppyseed cake.
Rapeseed cake and meal.
Safflower cake.
Sesamum cake.
Soya bean cake and meal.
Dari.
Hay.
Hempseed.
Lentils.
Maize.
Malt dust, culms, sprouts or combings.
Millet.
Offals of corn and grain including the following, namely :—
Bran and Pollard.
Mill dust and screenings of all kinds.
Rice meal (or bran) and dust.
Sharps and middlings.
Patent and proprietary cattle foods of all kinds.
Peas (except split, tinned and bottled peas packed in cardboard boxes and similar receptacles).
Straw
(A) Forgings, of all kinds.
(D) Foods, cattle and proprietary of all kinds.
(A) Fuses.
(D) Gluten feed.
(D) Gluten meal.
(A) Goats *†

* Goods required for use or consumption in—
(I) French or Portuguese Possessions in India ;
(II) Ceylon ; and
(III) The Straits Settlements
are not subject to the prohibition.
† Exports by land are not subject to the prohibition.

(C) Goatskins, raw.
(A) Goatskins, tanned.
(D) Grains, brewers' and distillers.'
(D) Groundnuts (Arachides).
(D) Groundnut cake and meal.
(C) Groundnut oil.
(A) Guns of all descriptions, with their component parts.
(A) Gun mountings of all descriptions, with their component parts.
(D) Gums.
(A) Gum lac.
(D) Guts.
(A) Harness, naval and military.
(A) Hawsers, steel.
(D) Hay.
(A) Heliographs.
(C) Hemp.
(D) Hempseed.
(A) Hides, raw.
(A) Hides, tanned and partially tanned—buffalo and cow (including calf).
(A) Hoops, iron and steel.
(A) Horses*†.
(D) Husk meal.
(A) Ingots, steel.
(A) Instruments, veterinary.*
(A) Iron, the following, namely :—

Forgings.
Hoops.
Pig.
Plates, galvanized and plain.
Scrap.
Sheets, galvanized and plain.
Wire, galvanized and plain.
Wrought and malleable, unmanufactured.

(A) Joists, steel.
(B) Jute, manufactured.
(A) Jute, raw.

(D) Kapok and yarn made therefrom.
(D) Kernels, palm.
(A) Kips, East India tanned
(A) Konnam bark.

(A) Lacs of all kinds, including shellac, gum lac, seed lac, stick lac, but not lac dye.
(B) Lead of all kinds.*
(A) Lead coated sheets.
(A) Leather, hides tanned—buffalo and cow.
(A) Leather, finished
(D) Lentils.
(C) Linseed.
(D) Linseed cake and meal.
(C) Linseed oil.
(D) Locust bean meal.

(A) Machinery of all kinds.
(D) Mahua cake.
(D) Maize.
(D) Maize germ meal.
(D) Maize meal.
(D) Malt dust, culms, sprouts, or combings.
(A) Manganese ore.

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* Goods required for use or consumption in —

(I) French or Portuguese Possessions in India ;
(II) Ceylon ; and
(III) The Straits Settlements

are not subject to the prohibition.

† Exports by land are not subject to the prohibition.

(A) Manurial mixtures containing saltpetre.
(A) Marine boilers and engines, including parts thereof.
(A) Medical and Surgical stores and equipment of every description * † other than (1) castor seed, linseed and oils extracted therefrom, and (2) cinchona bark.
(A) Medicines, veterinary*.
(A) Metal, antifriction or white.
(C) Mhowra (or Mahua).
(D) Mhowra cake.
(A) Mica.

Military and Naval Stores (see "Stores").

(D) Mill dust and screenings of all kinds.
(A) Mill work of all kinds.
(D) Millet.
Minerals, the following, namely :—
(B) Chrome Iron Ore (Chromite).
(A) Manganese ore.
(A) Mica.
(B) Monazite sand.
(A) Wolfram and Tungsten or any Tungsten ore.
(A) Mining cables.
(A) Mules* †.

Naval and Military Stores (see "Stores").

(D) Niger cake.
(D) Niger seed.
(B) Noils, silk.

Oils, the following, namely :—
(C) Castor.
(C) Cocoanut.
(C) Cottonseed.
(C) Groundnut.
(C) Linseed.
(D) All essential.
(D) All non-essential vegetable not otherwise specifically prohibited.

(D) Oleaginous nuts, seeds and products other than oils, the following namely :—
Cocoanuts
Cottonseed.
Groundnuts (Arachides).
Niger seed.
Palm kernels.
Poppyseed.
Rapeseed.
Safflower seed.
Sesame seed.
Soya beans.

(D) Palm kernels.
(D) Palmnut cake and meal.
(D) Palmyra fibre and yarn made therefrom.
(C) Paraffin wax, including candles made therefrom.‡
(D) Patent and proprietary cattle foods of all kinds.
(D) Peas (except split, tinned and bottled peas packed in card-board boxes and other similar receptacles).
(C) Pepper.
(C) Petrol.‡
(A) Pig iron.

*Goods required for use or consumption in—
(I) French or Portuguese Possessions in India;
(II) Ceylon; and
(III) The Straits Settlements
are not subject to the prohibition.
†Exports by land are not subject to the prohibition.
‡Goods required for use or consumption in French or Portuguese Possessions in India are not subject to the prohibition.

(A) Pig lead.
(D) Pimento.
(A) Pipes, steel, of all descriptions.
(A) Plates, iron and steel, galvanised and plain.
(A) Plates, tin, and receptacles made from tin plates.
(D) Pollard.
(D) Poonac or Cocoanut cake.
(D) Poppyseed.
(D) Poppyseed cake.
(D) Proprietary cattle foods of all kinks.

(A) Railway material (excepting Teak).*
(D) Rapeseed.
(D) Rapeseed cake and meal.
(D) Rattans.
(D) Resinous substances of all kinds.
(D) Resins.
(D) Rhea and yarn made therefrom.
(D) Rice.
(D) Rice meal (or bran) and dust.
(A) Roller bearings, steel.
(C) Rubber, raw and manufactured.
(B) Rubies.

(D) Safflower cake.
(D) Safflower seed.
(A) Saltpetre.
(A) Saltpetre, manurial mixtures containing.
(B) Sapphires.
(A) Scrap iron.
(A) Scrap steel.
Seeds, oleaginous, and their products other than oils, the following, namely :—
(C) Castor.
(D) Cocoanuts.
(D) Cottonseed.
(D) Groundnuts (Arachides).
(D) Niger seed.
(D) Palm kernels.
(D) Poppyseed.
(D) Rapeseed.
(D) Safflower seed.
(D) Sesame seed.
(D) Soya beans.
(D) Sesame seed.
(D) Sesamum cake.
(D) Sharps.
(A) Sheep.†‡
(C) Sheep skins, raw.
(A) Sheep skins, tanned.
(A) Sheets, iron and steel, galvanised and plain.
(A) Sheets, lead coated.
(A) Shellac.
(A) Ship construction, materials used in (excepting Teak).
(B) Silk noils.
(C) Skins, goat and sheep, raw.
(A) Skins, goat and sheep, tanned.
(A) Slabs, steel.
(A) Soda caustic (Sodium Hydroxide).
(A) Sodium Carbonate.
(D) Soya beans.
(D) Soya bean cake.
(D) Soya bean meal.
(D) Spices, other than pepper and capsicum.

* Goods required for use or consumption in French or Portuguese Possessions in India are not subject to the prohibition.
† Exports by land are not subject to the prohibition.
‡ Goods required for use or consumption in—
(I) French or Portuguese Possessions in India;
(II) Ceylon; and
(III) The Straits Settlements
are not subject to the prohibition.

(A) Squares, steel.
(A) Steel, the following, namely :—
Angles.
Ball bearings.
Beams.
Billets.
Blooms.
Bridge work.
Bulbs.
Castings.
Chains.
Channels.
Flats.
Forgings.
Hawsers.
High tensile and cast steel containing chrome, nickel, cobalt, vanadium, tungsten, or molybdenum, raw and manufactured.
Hoops.
Ingots.
Joists.
Pipes of all descriptions.
Plates, galvanised and plain.
Roller bearings.
Ropes.
Rounds.
Scrap.
Sectional material, not otherwise specifically prohibited.
Sheets, galvanised and plain.
Slabs.
Structures.
Structural material.
Squares.
Tees.
Tubes of all descriptions.
Wire, galvanised and plain.
Zeds.
(A) Stores, naval and military, of every description, including the following, namely :—
Accoutrements.
Ammunition and explosives and the materials used in their manufacture.
Armour plates.
Arms, guns and gun mountings of all descriptions, with their component parts.
Balloons, kites, airships and aeroplanes, including parts thereof.
Barbed wire and implements for fixing and cutting the same.
Canvas, flax.
Entrenching tools.
Fuses and detonators.
Heliographs, signal flags and naval and military signalling apparatus of all descriptions, including wireless telegraphy apparatus.
Marine boilers and engines, including any parts thereof.
Materials used in ship construction.
Mining cables.
Range finders.
Searchlight apparatus.
Submarine mines and torpedoes.
Tarpaulins.
Tents, uniforms, boots, shoes, harness and other equipment.
Torpedo net defence and parts thereof.
(D) Straw.
(A) Surgical stores of every description.*†

Tanning materials, the following :—
(A) Avaram bark.
(A) Divi Divi.

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*Goods required for use or consumption in—
(I) French or Portuguese Possessions in India ;
(II) Ceylon ; and
(III) The Straits Settlements
are not subject to the prohibition.
†Exports by land are not subject to the prohibition.

(A) Konnam bark.
(A) Velam bark.
(C) Other kinds.
(A) Tarpaulins.
(D) Tea *
(B) Teak.
(A) Tees, steel.
(A) Telegraph material.†
(A) Telephone material.†
(A) Tents.
(D) Thread, cotton.
(A) Tin plates and receptacles made from tin plates.
(A) Tubes, steel of all descriptions.
(A) Tungsten.
(A) Tungsten ore.
(A) Uniforms.
(A) Velam bark.
(A) Veterinary appliances, instruments and medicines.‡
(C) Wax paraffin, including candles made therefrom.
(A) Wheat.
(D) Wheat, buck.
(A) Wheat flour.
(A) Wire, iron and steel, galvanised and plain.
(A) Wireless telegraphy apparatus.
(A) Wolfram.
(A) Wool, raw.
(D) Yarns made from the following, namely :—
Coir.
Cotton.
Kapok.
Palmyra.
Rhea.
All varieties of tree cotton.
(D) Yeast, brewers' dried.
(A) Zeds, steel.
(A) Zinc.

IMPORT AND EXPORT REGULATIONS.

The 12th May 1917.

No. 5258-*C. W.*—In exercise of the powers conferred by sections 3 of the Import and Export of Goods Act, 1916 (XI of 1916), the Governor-General in Council is pleased to direct that the following additions and alterations shall be made in the Schedule appended to this Department Notification No. 66-C.W.D., dated the 13th January 1917, as subsequently amended, *viz.* :—

Additions.

Batavia Sea and Fire Insurance Company.
East India Fire and Sea Insurance Company.
Shengwo and Company, Hankow.
United Netherlands Lloyds.

Alterations.

"Heisch, P. F." should read "Hartwell, P. F."
"Thomson, G. Irwin" should read "Thomson, Irvin."
"Vikula Morocov" should read "Vicula, Morosov."

No. 5365-*C. W.*—In exercise of the powers conferred by section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), the Governor-General in Council is pleased to direct that the entry "Muhammad Mehdi Samsar, Isfaman" shall be deleted from the Schedule appended to this Department Notification No. 5041-C. W., dated the 5th May 1917.

C. E. LOW,
Secretary to the Government of India.

*The export of Tea to the United Kingdom is also prohibited.
†Goods required for use or consumption in French or Portuguese Possessions in India are not subject to the prohibition.
‡Goods required for use or consumption in—
(I) French of Portuguese Possessions in India;
(II) Ceylon; and
(III) The Straits Settlements
are not subject to the prohibition.

DEPARTMENT OF EDUCATION.

NOTIFICATIONS.

EDUCATION.

Simla, the 11th May 1917.

No. 423.—The services of Miss M. L. D. Marshall, Inspectress of Schools, Multan Division, are placed at the disposal of the Hon'ble the Chief Commissioner and Agent to the Governor-General, North-West Frontier Province, with effect from the date on which she takes over charge of her duties as Inspectress of schools in that province.

EXAMINATIONS.

The 8th May 1917.

No. 55.—The following amendment is made in the rules for the encouragement of the study of Oriental languages, published with the Department of Education notification No. 80, dated the 6th June 1914:—

In rule VIII, sub-paragraph 7, in the list of tour examinations conducted at Lucknow and Lahore by the Secretary to the Board of Examiners, Calcutta, against *Urdu add* " and Degree of Honour" *after* " High Proficiency " deleting the word " and " between " Proficiency " and " High Proficiency " and inserting a comma in its place.

E. D. MACLAGAN,
Secretary to the Government of India.

ARMY DEPARTMENT.

Simla, the 11th May 1917.

JUDICIAL.

No. 732.—In pursuance of section 2 of the Defence of India (Criminal Law Amendment) Act, 1915 (IV 1915), as subsequently amended, the Governor-General in Council is pleased to direct that the following amendment shall be made, in the Defence of India (Consolidation) Rules, 1915, published with the notification of the Government of India in the Legislative Department No. 86, dated the 9th December 1915, as subsequently amended, namely:—

In rule 26 (1), for the words " or culvert " the words " culvert or wireless installation " shall be substituted.

A. H. BINGLEY, *Major-General,*
Secretary to the Government of India.

BOARD OF EXAMINERS.

NOTICE.

Persian and Arabic Instructors.

Two fully qualified instructors, natives of Persia and Arabia, respectively, are maintained by the Government of India, for the convenience of officers wishing to study Persian and Arabic. The services of these instructors may be obtained in Calcutta, on application to the Secretary, Board of Examiners.

The instructors shall be stationed at Simla during the ensuing hot weather from the end of April to the end of October to give instruction to candidates on study leave there. Their services can be engaged on application to the Board of Examiners, Calcutta.

Qualified Urdu Teachers.

AMBALA.

M. Mohd. Miyan Khan ... ... Saddar Bazar, Ambala.
M. Mohd. Akbar Khan ... ... The Oriental Lodge, Ambala.
M. Anand Sarup ... ... Saddar Bazar, Ambala Cantonment (winter only).
M. Shaikh Amir Bukhsh, Gyani, Munshi Fazil. Regimental Munshi, 1/9th Middlesex Regiment, Ambala.

FEROZEPORE.

M. Suraj Narain, B.A. ... ... Kabari Bazar, Ferozepore.
M. Harnam Das ... ... Headmaster, Hindu Girls' School, Ferozepore City.

JHELUM.

M. Thakur Das Pahwa ... ... Officers' Munshi, Jhelum.

JULLUNDUR.

M. Karam Chand ... ... C/o Jacki Mull & Sons, Saddar Bazar, Jullundur Cantonment.

KASAULI.

M. Anand Sarup ... ... Depôt Munshi, Kasauli (summer only).

LAHORE.

M. Sham Lal, Bhargava... ... Officers' Munshi, Saddar Bazar, Lahore Cantonment.
M. Sayyad Aulad Ali, Gilani ... Miran Shah Lane, Taksali Gate, Lahore.
M. Mohd. Khalil-ur Rahman, Sabri ... Mohalla Sammian, Chhawni Manawala Taksali Gate, Lahore.
M. Mool Chand Saihgal ... Regimental Munshi, 1/5th Devonshire Regiment, Saddar Bazar, Lahore Cantonment.

MURREE HILLS.

M. S. C. Bagchi ... ... Munshi, Lawrence Government European School, Ghoragali, P. O. Murree Hills.

RAWALPINDI.

M. Ghulam Muhiuddin ... ... R. A. Brigade Munshi, Rawalpindi.
M. Ghulam Rasul ... ... Saddar Bazar, Rawalpindi.
M. Kazi Abdul Haqq Khan ... C/o Kazi Najam-ud-din Khan, Officers' Munshi, Jhangi Street, Rawalpindi City.

SIALKOT.

M. Ajab Shah Anand ... ... Officers' Munshi, Saddar Bazar, Sialkot.

N. B.—* * * * * * * * * *

Whenever any teacher changes his address, he is requested to communicate his new address to the Board of Examiners.

O. F. JENKINS,
Secretary and Member, Board of Examiners.

FROM THE "GAZETTE OF INDIA" EXTRAORDINARY, SIMLA, WEDNESDAY, MAY 16, 1917.

GOVERNMENT OF INDIA.
DEPARTMENT OF COMMERCE AND INDUSTRY.

NOTIFICATION.
IMPORT AND EXPORT REGULATIONS.

No. 5557-C. W.

Simla, the 16th May 1917.

IN exercise of the powers conferred by section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), and in modification of this Department's Notification No. 5385-[illegible], dated the 12th May 1917, in so far as it relates to the entries "(D) Coffee" and "(D) Tea" in the Schedule thereof, the Governor-General in Council is pleased to direct that the export of coffee and tea is also prohibited to the United Kingdom subject to the provisos contained in the said Notification.

C. E. LOW,
Secretary to the Government of India.

Registered No. L. 864

The Government Gazette

PUNJAB AND ITS DEPENDENCIES.

Published by Authority.

LAHORE, FRIDAY, JUNE 1, 1917.

PART II.

Republications from the "Gazette of India."

GOVERNMENT OF INDIA, FINANCE DEPARTMENT.

NOTIFICATION No. 380-F., Delhi, the 1st March 1917.

INDIAN WAR LOAN.

The whole of the cash subscriptions received will be given to His Majesty's Government for the prosecution of the War.

5 per cent. War Loan 1929—1947.

5½ per cent. War Bonds 1920, 5½ per cent. War Bonds 1922.

Post Office 5-year Cash Certificates (Issue of 1917-18).

Principal and interest secured on the assets and revenues of the Government of India.

I.—War Loan 1929—147.

ISSUE PRICE: Rs. 95 PER CENT. payable as follows:

For fully paid allotments: Rs. 95 per cent. on application.

For instalment allotments: Rs. 15 per cent. on application and the balance in four monthly instalments of Rs. 20 per cent. each on the 15th day, or if that be a Sunday, on the 16th day, of the first, second, third, and fourth months succeeding that in which the application is made.

INTEREST: Rs. 5 PER CENT. per annum payable on the 15th February and the 15th August.

DATE OF REDEMPTION.—If not previously redeemed, the War Loan 1929—1947 will be repaid at par on the 15th August 1947: but the Government of India reserve to themselves the right to redeem the Loan or any part of it at par, on or after the 15th August 1929, on giving three calendar months' notice in the *Gazette of India.*

SINKING FUND.—For the purpose of providing against depreciation in the market price of the War Loan 1929—1947, the Government of India undertake to set aside annually a sum equal to one and one-half per cent. of the amount of the War Loan 1929—1947 to form a fund to be used for the purchase of securities of that loan for cancellation, whenever the market price falls below the issue price.

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II.—War Bonds 1920 and War Bonds 1922.

(FREE OF INCOME TAX).

ISSUE PRICE : Rs. 100 PER CENT. payable as follows :

For fully paid allotments : Rs. 100 per cent. on application.

For instalment allotments : Rs. 20 per cent. on application and the balance in four monthly instalments of Rs. 20 per cent. each on the 15th day, or if that day be a Sunday, on the 16th day, of the first, second, third, and fourth months succeeding that in which the application is made.

INTEREST : Rs. $5\frac{1}{2}$ PER CENT. per annum payable on the 15th February and the 15th August.

DATE OF REDEMPTION : War Bonds 1920 are repayable on the 15th August 1920, War Bonds 1922 on the 15th August 1922.

III.—Post Office 5-year Cash Certificates.

(FREE OF INCOME-TAX).

FOR

Rs. 10, Rs. 20, Rs. 50, and Rs. 100.

PAYABLE 5 YEARS AFTER ISSUE.

ISSUE PRICE :

Rs. 7-12, Rs. 15-8, Rs. 38-12, and Rs. 77-8.

These certificates may also be cashed at the Post Office of issue at any time during the five-year period at the rates prescribed in Annexure D to this Notification.

Form of securities.

1. Securities in respect of War Loan 1929—1947, War Bonds 1920 and War Bonds 1922, will be issued at the option of the applicant (to be stated in his application) in the following forms—

(1) Inscribed Stock Certificate ... transferable by deed ;

(2) Promissory Notes ... ... transferable by endorsement ;

(3) Bearer Bonds ... ... transferable by delivery.

In the absence of any specified option, securities will, in the first instance, be issued in the form of Inscribed Stock Certificates.

Income-tax.

2. Interest on War Bonds 1920 and War Bonds 1922 will be exempt from income-tax but not from super-tax.

Interest on War Loan 1929—1947 is not exempt from income-tax or super-tax. Income-tax will be levied in accordance with the provisions of Part III of the Second Schedule of the Income-tax Act.

Conversion rights.

3. For every Rs. 100 (nominal) of War Loan 1929—1947 taken up, the subscriber may convert Rs. 150 (nominal) of the 3 per cent. of any of the $3\frac{1}{2}$ per cent. Rupee Loans, or of the 4 per cent. Conversion Loan, 1916-17, of the Government of India, and receive in lieu thereof War Loan 1929—1947 at the rate of :—

Rs. 65 War Loan (nominal), for every Rs. 100 (nominal), of 3 per cent. loan converted.

„ 76 „ „ „ „ „ „ „ „ $3\frac{1}{2}$ „ „ „ „

„ 92 „ „ „ „ „ „ „ „ 4 „ „ Conversion Loan converted.

together with such further amount of War Loan as may be required to make up an exact multiple of Rs. 100, subject to the payment in cash of this further amount less one anna in the rupee.

4. Conversion rights may be exercised at any time after the 1st November 19[illegible] but not after than the 15th January 1918. Conversion warrants will be negotiable and will be issued in Bearer form.

5. Securities of War Loan 1929—1947 issued by conversion will bear interest from he 15th August 1917. No interest will be paid separately in respect of the cash payments made under clause 3 above.

6. Holdings of War Loan 1929—1947, War Bonds 1920, and War Bonds 1922, do not carry any right of conversion into any future issue that may be made by the Government of India.

7. Applications for War Loan 1929—1947, War Bonds 1920 and War Bonds 1922 (other than applications through the Post Office under the procedure described in clauses 20 to 23 of this Notification) should be in the form appended (Annexure A), and may be presented any day from Thursday, the 15th March 1917, to Friday, the 15th June 1917, to any of the following officers or persons :— *Applications.*

(1) The Controller of Currency, Calcutta, or any Provincial Accountant-General or Comptroller,

(2) The Secretaries and Treasurers, Banks of Bengal, Bombay and Madras, at their Head Offices, or the Agents of these Banks at any Indian Branch, and

(3) Officers in charge of Government treasuries at district head-quarters.

8. Applications must be for sums of Rs. 100 or multiples of that sum.

9. Applications for the sum of Rs. 100 only must in all cases be accompanied by full payment, namely, Rs. 95 in the case of War Loan 1929—1947, and Rs. 100 in the case of War Bonds 1920 and War Bonds 1922.

10. Applications for sums of Rs. 200 or more in War Loan 1929—1947, War Bonds 1920 or War Bonds 1922 may be either for :—

(*a*) Fully paid allotments, or

(*b*) Instalment allotments.

11. Applications for Post Office 5-year Cash Certificates will be regulated by the procedure described in clauses 32 to 40 of this Notification.

12. A commission of one-eight per cent. will be allowed to recognised bankers and brokers on allotments made in respect of cash applications bearing their stamp, but this commission will not be allowed in respect of applications received through the Post Office, including applications for Post Office 5-year Cash Certificates, or in respect of applications for conversion. *Brokerage.*

Supplementary provisions.

13. Applications for fully paid allotments must in all cases be accompanied by payment of the full amount payable. Fully paid Allotment Letters, exchangeable in due course for Securities, *viz.*, Stock Certificates, Promissory Notes, or Bearer Bonds, will be issued in respect of such allotments. Interest due from the date of payment to the 14th August 1917 will be payable by warrant at the time of the issue of Securities, which will bear interest payable half-yearly commencing from the 15th August 1917. *Fully paid allotments.*

14. Applications for instalment allotments must in all cases be accompanied by payment of the first amount of the instalment stated above to be payable in respect of such applications. In the case of default in the payment of any instalment by its proper date, any instalments previously paid will be liable to forfeiture. Allotment Certificates exchangeable in due course for Securities, *viz.*, Stock Certificates, Promissory Notes, or Bearer Bonds, will be issued in respect of such allotments. *Instalment allotments.*

In the case of instalment allotments paid in full on or before the 15th August 1917, the interest due on the instalments from the date of actual payment to the 14th August 1917 will be payable by warrant at the time of issue of Securities, which will bear interest payable half-yearly commencing from the 15th August 1917.

In the case of instalment allotments paid in full after the 15th August 1917, the interest due on the instalments from the date of actual payment to the 14th February 1918 will be payable by warrant at the time of issue of Securities, which will bear interest payable half-yearly commencing from the 15th February 1918.

15. Applications must be accompanied either— *Methods of payment.*

(1) By a receipt, for the amount payable thereon, from the Head Office, or any Indian Branch Office, of the Banks of Bengal, Bombay and Madras, or from an officer in charge of a Government Treasury at district head-quarters; or

(2) By a cheque, for the amount payable thereon, drawn in favour of the officer to whom, and on a Bank in the place at which, the application is presented ; or

(3) By whole currency notes for the amount payable thereon.

Subsequent instalments may be paid into the Head Office, or any Indian Branch Office of the Bank of Bengal, Bombay, or Madras, or into any Government Treasury at district headquarters to be named by the applicant in his application.

16. Conversion warrants will be issued by the Public Debt Office, which in this connection means the Presidency Banks of Bengal, Bombay and Madras, respectively, at their Head Offices, on presentation of the Allotment Letters or of the Allotment Certificates (after these latter have been fully paid up) referred to in clauses 13 and 14 above. *Conversion porcedure.*

17. Applications for conversion duly completed should be made within the dates prescribed in clause 4 to:—

(1) The Public Debt Office, as above defined, or any Indian Branch Office of a Presidency Bank ; or

(2) A Government Treasury at district head-quarters, for transmission to the Public Debt Office,

and should be accompanied :—

(1) By the necessary Conversion warrants ;
(2) By the securities (duly receipted) tendered for conversion ; and
(3) By the cash payment, if any, referred to in clause 3.

18. The same warrant may be used partly for the conversion of securities of the 4 per cent. Conversion Loan and partly for the conversion of securities of the 3½ per cent. or the 3 per cent. Rupee Loans. Where the securities thus converted do not exhaust the full amount of conversion rights allowed by the Conversion warrant, the holder may apply to, and will then receive from, the Public Debt Office a fresh warrant for the difference.

19. On application by the holder a warrant will be sub-divided by the Public Debt Office into two or more warrants on payment of a fee of 4 annas in respect of each of the warrants issued in exchange.

POST OFFICE SECTION.

(SPECIAL PROVISIONS FOR APPLICATIONS THROUGH THE POST OFFICE.)

20. Applications for War Loan 1929—1947, War Bonds 1920, and War Bonds 1922 will also be received at any Post Office authorised to transact savings bank business from Thursday, the 15th March 1917, to Monday, the 15th October 1917, from any person whether previously a depositor in the Post Office savings bank or not, subject to the conditions stated in the following clauses.

Form of Application.

21. Applications must be made in the special form prescribed in Annexure B.

Maximum and minimum amounts.

22. Applications through the Post Office must be for sums of Rs. 25 or any multiple thereof. The same person may not apply for or hold through the Post Office more than Rs. 22,500 in all under this Notification, of which not more than Rs. 7,500 may be in War Loan 1929—1947 ; not more than Rs. 7,500 may be in War Bonds 1920 and War Bonds 1922 singly or together ; and not more than Rs. 7,500 may be in Post Office 5-year Cash Certificates—see clause 37.

NOTES (1).—Applications through the Post Office under this Notification will be permitted irrespective of any holdings of other securities previously obtained through the Post Office.

(2) Amounts of War Loan 1929—1947 obtained by conversion will not be taken into account in applying the above limits.

Amounts payable.

23. Amounts applied for must be paid in full with the application and are not payable in instalments. But the same person may present more than one application, provided his aggregate applications do not exceed the limits prescribed in clause 22.

Method of payment.

24. The payments due as in the preceding clause may be made in either of the following ways or partly in each :—

(a) By transfer from any balance in cash standing at the credit of the applicant's savings banks account if he has one ;
(b) By a payment in coin or currency notes, or by a crossed cheque drawn on a recognized Bank in favour of the Head Postmaster of the place at which such Bank is established.

Securities.

25. Securities in respect of applications made through the Post Office will be issued either in the form of Promissory Notes or Stock Certificates. Securities thus issued may be left in the custody of the Accountant-General, Posts and Telegraphs.

Income-tax.

26. Interest payable on War Bonds 1920 and War Bonds 1922 is exempt from income-tax. Securities of the War Loan 1929—1947 are specially exempted from income-tax if deposited with the Accountant-General, Posts and Telegraphs, and for so long as they are so deposited.

Interest.

27. Interest due from the date of payment of the amount applied for to the next regular date of half-yearly payment of interest (15th August 1917 or 15th February 1918 as the case may be) will be paid in cash at the time of issue of the Securities. Future interest will begin to accrue

from the 15th August 1917 when payment of the amount applied for is made on or before the 15th August 1917, and
from the 15th February 1918 when payment of the amount applied for is made after the 15th August 1917.

Conversion.

28. An applicant for War Loan 1929—1947 through the Post Office will receive a negotiable Conversion warrant (together with forms of application for conversion) enabling him to exercise the rights specified in clause 3 above either in the manner stated in clause 17, or through the agency of the Post Office as in clause 29.

29. Conversion of securities of the 3 per cent. of any of the 3½ per cent. Rupee Loans or of the 4 per cent. Conversion Loan, 1916-17, will, subject to the cash payment, if any, referred to in clause 3, be effected by the Post Office in all cases in which the securities tendered for conversion are already in deposit with, or were originally purchased

by the convertor through, the Accountant-General, Posts and Telegraphs, on presentation at any Post Office savings bank office, after the 1st November 1917 and before the 15th January 1918,

(a) Of the necessary Conversion warrants (whether obtained through the Post Office or not) and the form of application for conversion duly filled up; and

(b) Of the securities (if any) endorsed to the Accountant-General, Posts and Telegraphs.

30. If the securities thus converted do not exhaust the full amount of conversion rights covered by the Conversion warrant, the holder will receive from the Post Office a fresh warrant for the difference, unless the unutilized amount is less than Rs. 500, in which case the warrant for the difference will be issued only on special application being made.

31. A Conversion warrant issued through the Post Office may be sub-divided on application by the holder to the Public Debt Office, in the manner stated in clause 19.

Post Office 5-year Cash Certificates.

CERTIFICATES FOR Rs. 10, Rs. 20, Rs. 50 AND Rs. 100 PAYABLE FIVE YEARS AFTER ISSUE.

32. Post Office 5-year Cash Certificates may be obtained at any time on and after the *1st April 1917* at all Post Offices at which savings bank business is transacted.

33. These Certificates will be in the form shown in Annexure C attached, and will be in four denominations :—

Rs. 10	obtainable on payment of	Rs. 7-12.
Rs. 20	" "	Rs. 15-8.
Rs. 50	" "	Rs. 38-12.
Rs. 100	" "	Rs. 77-8.

34. The full amount shown in the Certificate will be payable five years after the date of issue. But at any time within the five years period the holder will be entitled to payment in cash at the rates prescribed in the table attached as Annexure D.

35. Such payment will ordinarily be made at the Post Office of issue and on presentation of the Certificate. But on application to the Postmaster of the office of issue and on cause being shown payment at any other Post Office conducting savings bank business may be permitted.

36. No income-tax will be levied on these Certificates.

37. The maximum holding of these Certificates by any single individual shall not exceed Rs. 7,500 irrespective of any holdings of securities obtained by him through the Post Office of 3 per cent., $3\frac{1}{2}$ per cent., or 4 per cent. Rupee Loans, or of War Loan 1929—1947 or War Bonds 1920 or War Bonds 1922.

38. These Certificates may not be transferred except by permission of the Postmaster-General of the Circle in which the Post Office of issue is situated.

39. These Certificates will be kept, if so desired, in the custody of the Accountant-General, Posts and Telegraphs.

40. Forms of application for these Certificates may be obtained from any Post Office.

By order of the Governor-General in Council,

J. B. BRUNYATE,

Secretary to the Government of India.

ANNEXURE A.

No.——

5 per cent. War Loan, 1929—1947.

APPLICATION FOR "FULLY-PAID ALLOTMENT".

1. In terms of the Notification of the Government of India, No. 380-F., dated the 1st March 1917, — I/we hereby apply for a *Fully-paid Allotment* of Rupees

(a) Figures and words should be written here.

(a)

of the above-mentioned issue.

2. I enclose a receipt / a cheque / currency notes for rupees ______ being the amount of the required payment at the rate of Rs. 95 for every Rs. 100 of the loan applied for.

3. I/we request that any allotment made in respect of this application may be :—

NOTE.—Securities will be issued in the form of Inscribed Stock Certificate unless another form of security is specified in the application.

1. Inscribed as Stock :
2. Issued in Promissory Notes of the denominations stated below :
3. Issued in Bonds to Bearer of the denominations stated below :

______ Promissory Notes / Bonds to Bearer of Rs. ______ each.

______ Promissory Notes / Bonds to Bearer of Rs. ______ each.

______ Promissory Notes / Bonds to Bearer of Rs. ______ each.

Signature ______

Allotment Letter to be sent to ______

Address ______

______

Date ______ *1917.*

ANNEXURE A.

No.———

5 per cent. War Loan, 1929–1947.

APPLICATION FOR "INSTALMENT ALLOTMENT."

1. In terms of the Notification of the Government of India, No. 380-F., dated the 1st March 1917, $\frac{I}{we}$ hereby apply for an *Instalment allotment* of Rupees (*a*)——————————— of the above-mentioned issue.

(a) Figures and words should be written here.

2. I enclose $\frac{\text{a receipt}}{\frac{\text{a cheque}}{\text{currency notes}}}$ for Rs.——— being the amount of the first instalment at the rate of Rs. 15 for every Rs. 100 of the loan applied for.

3. $\frac{I}{We}$ hereby engage to pay (*b*) at the Bank of ——— / at the Branch of the Bank of ——— at ——— / into the Public Treasury at ——— to the account of Government the instalments as they shall become due on any allotment that may be made in respect of this application, as provided by the above notification, that is to say—

(b) Here enter the name of the Presidency Bank or Branch of Presidency Bank or Treasury at which the instalments will be paid and score out unnecessary words.

Rs.——being 20 per cent. of the amount applied for due on the 15th day of——— 1917 (*c*)

Rs.———being 20 per cent. of the amount applied for due on the 15th day of——— 1917 (*c*).

Rs.———being 20 per cent. of the amount applied for due on the 15th day of——— 1917 (*c*).

Rs.———being 20 per cent. of the amount applied for due on the 15th day of——— 1917 (*c*).

(c) Here fill in the first, second, third and fourth months following that in which this application is made.

4. $\frac{I}{We}$ request that any allotment made in respect of this application may be—

1. Inscribed as Stock:
2. Issued in Promissory Notes of the denominations stated below:
3. Issued in Bonds to Bearer of the denominations stated below:

NOTE.—Securities will be issued in the form of Inscribed Stock certificate unless another form of security is specified in the application.

Promissory Notes / Bonds to Bearer of Rs.——— each.

Promissory Notes / Bonds to Bearer of Rs.——— each.

Promissory Notes / Bonds to Bearer of Rs.——— each.

Signature———————

Allotment Certificate to be sent to———————

Address———————

Date ——————— *1917.*

ANNEXURE A.

No.______

5½ per cent. War Bonds 1920. | 5½ per cent. War Bonds 1922.

APPLICATION FOR "FULLY-PAID ALLOTMENT."

---

1. In terms of the Notification of the Government of India, No. 380-F., dated the 1st March 1917, I/we hereby apply for a *Fully-paid Allotment* of Rupees (*a*) ______________ of (*b*) War Bonds 1920. / War Bonds 1922.

(a) Figures and words should be written here.

(b) Strike out top or bottom line.

2. I/We enclose a receipt / a cheque / currency notes for Rs.______________ being the amount of the required payment at the rate of Rs. 100 for every Rs. 100 in Bonds of the issue applied for.

3. I/We request that any allotment made in respect of this application may be—

1. Inscribed as Stock :
2. Issued in Promissory Notes of the denomination stated below :
3. Issued in Bonds to Bearer of the denominations stated below :

NOTE.—Securities will be issued in the form of Inscribed Stock certificate unless another form of security is specified in the application.

______ Promissory Note / Bonds to Bearer of Rs.______ each.

______ Promissory Notes / Bonds to Bearer of Rs.______ each.

______ Promissory Notes / Bonds to Bearer of Rs.______ each.

*Signature*______________

Allotment Letter to be sent to ______________

Address______________

Date ______________ *1917.*

Note—This form must be used for application of *ONE ONLY* of the issues of War Bonds. Application for allotments of the two issues must be made on *separate forms*.

ANNEXURE A.

No.______

5½ per cent. War Bonds 1920. | 5½ per cent. War Bonds 1922.

APPLICATION FOR "INSTALMENT ALLOTMENT."

1. In terms of the Notification of the Government of India, No. 380-F., dated the 1st March 1917, I/we hereby apply for an *Instalment Allotment* of Rupees (*a*) of

(*b*) War Bonds 1920. / War Bonds 1922.

(a) Figures and words should be written here.
(b) Strike out top or bottom line.

2. I/We enclose a receipt / a cheque / currency notes for Rs.________ being the amount of the first instalment at the rate of Rs. 20 for every Rs. 100 of Bonds in the issue applied for.

3. I/We hereby engage to pay (*c*) at the Bank of / at the Branch of the Bank of / into the Public Treasury at ______ to the account of Government the instalments as they shall become due on any allotment that may be made in respect of this application, as provided by the above Notification, that is to say—

(c) Here enter the Presidency Bank or Branch of Presidency Bank or Treasury at which the instalments will be paid and score out unnecessary words.

Rs.______ being 20 per cent. of the amount applied for due on the 15th day of ______ 1917. (*d*)

Rs.______ being 20 per cent. of the amount applied for due on the 15th day of ______ 1917. (*d*)

Rs.______ being 20 per cent. of the amount applied for due on the 15th day of ______ 1917. (*d*)

Rs.______ being 20 per cent. of the amount applied for due on the 15th day of ______ 1917. (*d*)

(d) Here fill in the first, second, third, and fourth months following that in which the application is made.

I/We request that any allotment made in respect of this application may be—

1. Inscribed as Stock :
2. Issued in Promissory Notes of the denominations stated below :
3. Issued in Bonds to Bearer of the denominations stated below :

NOTE.—Securities will be issued in the form of Inscribed Stock certificate unless another form of security is specified

Promissory Note / Bonds to Bearer of Rs.______ each.

Promissory Note / Bonds to Bearer of Rs.______ each.

Promissory Notes / Bonds to Bearer of Rs.______ each.

*Signature*____________.

Allotment Certificate to be sent to____________

Address____________

*Date*________ 1917.

Note.—This form must be used for application of *ONE ONLY* of the issues of War Bonds. Applications for allotment of the two issues must be made on *separate forms*.

ANNEXURE B.

Form of application through the Post Office for 5 per cent. War Loan 1929—1947.

(To be presented at any Post Office which does savings bank business not later than the 15th October 1917. This form may be detached and used if required.)

In terms of the Government of India Notification No. 380-F., dated the 1st March 1917,

(a) Please write legibly

(b) Figures and words should be written here.

I (a) ______________________________

hereby apply for an allotment of Rupees (b) ______________ of the above-mentioned issue.

(c) Amounts paid in cash or by cheque and amounts, if any, paid by withdrawal from the savings bank balance should be shown separately in the space provided. The unnecessary clause, if any, should be scored out.

In payment (c) of the amount applied for by me

(1) I tender herewith { in cash Rs.__________. / by cheque Rs.__________.

(2) I authorize withdrawal of Rs. __________ from the amount at my credit at the Post Office Savings Bank, and enclose the Pass Book herewith.

TOTAL Rs. __________

(d) Please fill up either A or B and score out the other.

Clause (i) to be scored through if the applicant has no account already open.

(A) (d) I request that any allotment made in respect of this application may be held by the Accountant-General, Posts and Telegraphs, on my behalf and the interest thereon credited to—

(i) my existing Savings Bank Account No.______ open at the ______________ Post Office.

(ii) a Savings Bank account to be opened for the purpose at the ______________ Post Office.

(B) I request that any allotment made in respect of this application may be :—

(i) Inscribed as Stock.

(ii) Issued in Promissory Notes of the following denominations enfaced for payment of interest at the __________ Treasury.

__________ Promissory Notes of Rs. __________ each.

__________ Promissory Notes of Rs. __________ each.

I request that a warrant authorizing the conversion of securities of the 3 per cent. or of any of the 3½ per cent. Rupee Loans or of the 4 per cent. Conversion Loan, 1916-17, of the Government of India under the terms specified in clause 3 of the notification quoted above may also be delivered to me.

Signature ______________________

Address ______________________

Date ______________ 1917.

Date of presentation at the Post Office.

__________ Head Office Stamp. Register No.

(To be noted by the receiving Post Master.) *(To be noted by the Head Post Master).*

ANNEXURE B.

Form of application through the Post Office for 5½ per cent. War Bonds 1920 : 5½ per cent. War Bonds 1922.

(To be presented at any Post Office which does savings bank business not later than the 15th October 1917. This form may be detached and used if required.)

In terms of the Government of India Notification No. 380-F., dated the 1st March 1917, I (*a*) ____________________ hereby apply for an allotment of Rupees (*b*) ____________________ ____________________ in (*c*) War Bonds 1920. / War Bonds 1922.

(a) Please write legibly.
(b) Figures and words should be written here.
(c) Strike out top or bottom line.

In payment (*d*) of the amount applied for by me

(1) I tender herewith { in cash Rs. __________ / by cheque Rs. __________

(2) I authorize withdrawal of Rs. __________ from the amount at my credit at the Post Office Savings Bank, and enclose the Pass Book herewith. __________

Total Rs. __________

(d) Amounts paid in cash or by cheque and amounts, if any, paid by withdrawal from the savings bank balance should be shown separately in the spaces provided. The unnecessary clause, if any, should be scored out.

(A) (*e*) I request that any allotment made in respect of this application may be held by the Accountant-General, Posts and Telegraphs, on my behalf, and the interest thereon credited to—

(*i*) my existing Savings Bank Account No. _______ open at the _____________ Post Office.

(*ii*) a Savings Bank Account to be opened for the purpose at the _____________ Post Office.

(e) Please fill either A or B and score out the other.

Clause (i) to be scored through if the applicant has no account already open.

(B) I request that any allotment made in respect of this application may be—

(*i*) Inscribed as Stock.

(*ii*) Issued in Promissory Notes of the following denominations enfaced for payment of interest at the __________ Treasury.

______ Promissory Notes of Rs. _______ each.

______ " " of Rs. _______ each.

Signature __________________

Date ____________________ 1917. Address __________________.

Date of presentation at the Post Office.

____

Head Office Stamp.

Register No. _______.

(To be noted by the receiving Post Master.)

(To be noted by the Head Post Master.)

N.B.—This form must be used for application of *ONE ONLY* of the issues of War Bonds. Applications for allotments for the two issues must be made on *separate forms*.

ANNEXURE C.

Post Office 5-year Cash Certificate.

(*Not transferable except with the permission of the Postmaster-General.*)

No.________.

Amount due on maturity Rs. ______.

This is to certify that ____________________________________

is registered at the _________ Post Office as the holder of a Post Office 5-year Cash Certificate, issued in accordance with the terms of Notification No. 380-F., dated the 1st March 1917. The Government of India undertake to pay to him, on presentation of this Certificate at the aforesaid Post Office on or after the ________________________, Rs. ______, or at any earlier date the sum not exceeding Rs. _____, specified on the reverse of this Certificate as due on such date.

Post Office ________________.

Date of Issue ________________.

____

(Head Postmaster).

ANNEXURE D.

Table referred in clause 34 showing amounts due on Post Office 5-year Cash Certificates according to the dates on which payment is claimed.

If payment is claimed :—	Amount due on certificate for Rs. 10			Rs. 20			Rs. 50			Rs. 100		
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
Within one year from date of issue :—Amount originally paid, *viz.* ...	7	12	0	15	8	0	38	12	0	77	8	0
After 1 complete year from date of issue ...	8	1	0	16	2	0	40	5	0	80	10	0
" 15 complete months ...	8	2	6	16	5	0	40	12	6	81	9	[illegible]
" 18 " " ...	8	4	0	16	8	0	41	4	0	82	8	0
" 21 " " ...	8	5	6	16	11	0	41	11	6	83	7	0
" 2 complete years ...	8	7	0	16	14	0	42	3	0	84	6	0
" 27 complete months ...	8	8	9	17	1	6	42	11	9	85	7	6
" 30 " " ...	8	10	6	17	5	0	43	4	6	86	9	0
" 33 " " ...	8	12	3	17	8	6	43	13	3	87	10	6
" 3 complete years ...	8	14	0	17	12	0	44	6	0	88	12	0
" 39 complete months ...	9	0	0	18	0	0	45	0	0	90	0	0
" 42 " " ...	9	2	0	18	4	0	45	10	0	91	4	0
" 45 " " ...	9	4	0	18	8	0	46	4	0	92	8	0
" 4 complete years ...	9	6	0	18	12	0	46	14	0	93	12	0
" 51 complete months ...	9	8	6	19	1	0	47	10	6	95	5	0
" 54 " " ...	9	11	0	19	6	0	48	7	0	96	14	0
" 57 " " ...	9	13	6	19	11	0	49	3	6	98	7	0
" 5 complete years ...	10	0	0	20	0	0	50	0	0	100	0	0

FROM THE "GAZETTE OF INDIA," SIMLA, SATURDAY, MAY 19, 1917.

HOME DEPARTMENT.

NOTIFICATION.

POLICE.

Simla, the 11th May 1917.

No. 242.—In exercise of the powers conferred by section 27 of the Indian Arms Act, 1878 (XI of 1878), the Governor-General in Council is pleased to direct that the following amendments shall be made in Schedule II of the Indian Arms Rules, 1909, as subsequently amended, namely :—

(1) In item No. 1 (area—British India) the following shall be added in columns (2) and (3), respectively, as entry No. (*xi*).

(*xi*) Kirpans possessed or carried by Sikhs—Do.

2. The entries referring to Kirpans in items Nos. 9, 10, 11 and 16 (areas—United Provinces, Punjab, Burma and North-West Frontier and Delhi Provinces), respectively, shall be deleted.

J. H. DUBOULAY,

Secretary to the Government of India.

ARMY DEPARTMENT.

Simla, the 18th May 1917.

JUDICIAL.

No. 774.—In exercise of the powers conferred by Rule 11-A of the Defence of India (Consolidation) Rules, 1915, as subsequently amended, the Governor-General in Council is pleased to direct that all persons engaged in the production, manufacture, purchase, sale, distribution, transport, storage or shipment of steel plate suitable for ship, barge or boat building and of thickness $\frac{1}{2}''$, $\frac{3}{8}''$, $\frac{5}{16}''$, $\frac{1}{4}''$ and $\frac{1}{8}''$ shall submit to the Secretary of the Indian Munitions Board, Simla, by the 10th of June 1917, returns furnishing full particulars of their stock in hand of such plates and of any stocks of such plates of which they have reasonable expectation of receiving consignments from outside India within three months from the date of this order.

No. 775.—In exercise of the powers conferred by section 113 of the Indian Army Act, 1911 (VIII of 1911), the Governor-General in Council is pleased to direct that the Rules published with the Army Department Notification No. 911, dated the 3rd November 1911, as subsequently amended, shall be amended as follows:—

To Clause (A) of rule 7, the following shall be added, namely:—

"(*xxiii*) The Principal of a Government Medical School.	As regards Indian Medical Military pupils."

No. 776.—In exercise of the powers conferred by section 113 of the Indian Army Act, 1911 (VIII of 1911), the Governor-General in Council is pleased to direct that persons wishing to be admitted as military medical pupils in Government Medical Schools shall be enrolled on the following form:—

FORM No. IV-A.

NON-COMBATANTS.

(*Military Medical pupils.*)

Enrolment of

No.———— Name———————————as a military medical pupil.

Questions to be put before enrolment.

1. What is your name? 1. ————————

2. What is your Father's name? 2. ————————

You are warned that if after enrolment it is found that you have given a wilfully false answer to any of the following five questions you will be liable to be punished as provided in the Indian Army Act.

3. What is your religion, class and tribe? 3. ————————

4. What is your Village, Thana, Pergunnah/Tehsil and District? 4. Village ———— Thana ———— Pergunnah/Tehsil ———— District ————

5. Have you ever been imprisoned by the Civil Power? 5. ————————

6. Do you now belong to His Majesty's Forces, the Reserve or the Imperial Service Troops of any Native State? 6. ————————

7. Have you ever served in His Majesty's Forces, the Reserve or the Imperial Service Troops of any Native State? If so, State in which and the cause of discharge (*a*). 7.________________

8. Are you willing to be enrolled as a military medical pupil? 8.________________

9. Are you willing to be vaccinated or re-vaccinated? 9.________________

10. Are you willing to remain subject to military law as a soldier till you accept service under Government as a Sub-Assistant Surgeon? 10.________________

I________________do solemnly declare that the above answers made by me to the above questions are true and that I am willing to fulfil the engagements made.

*Signature of person enrolled*________________.

*Signature of witness*________________

CERTIFICATE OF ENROLLING OFFICER.

The conditions of the service for which he is now enrolled were read and explained to the abovenamed person by me (in my presence).

After having cautioned him that if he made any false answer to any of the above questions, Nos. 3 to 7, he would be liable to be punished as provided in the Indian Army Act, I put these questions to him and his answer to each question has been duly entered as replied to.

I am satisfied that he fully understands the questions put to him and consents to the conditions of service.

Signed________________this________________day of ________________19

*Signature of Enrolling Officer*________________

INDIAN DEFENCE FORCE.

RESOLUTION.

No. 777.—The Government of India have noted with concern the disappointing response which has been made to the opportunity afforded to the people of India of enrolling themselves for service in the Indian Defence Force; and since they have also observed, in the press and elsewhere, that the conditions of that service have been a good deal criticized, they deem it advisable to recapitulate briefly the circumstances in which the scheme was initiated, and to explain the necessity of the conditions which at present apply to it.

Owing to the prolongation of the war, and the enforcement of universal military service in England, it was thought desirable to impose some obligation of a similar nature upon every European British subject of military age in India. Under these circumstances, though there was no necessity for a corresponding measure applicable to Indian subjects of His Majesty, the Governor-General in Council was anxious that the opportunity should be afforded to Indians also to enrol themselves in the Indian Defence Force. He was aware that there had for long been a desire that volunteering should be thrown open to Indian as well as to European British subjects, and was assured that, if that opportun-could be afforded to them, a ready and enthusiastic response would be made. Since, with the passing of the Indian Defence Force Act, volunteering on the old basis practically ceased to exist, it was proposed to provide other means by which Indians could come forward and offer their services for the defence of India as a part of the general military organisation of the country, and this proposal was accepted by the Indian Legislative Council and embodied in the Act.

(*a*) If so the person should be asked to produce his discharge certificate.

It should be obvious that, during the progress of the greatest war in history, it was not possible to reorganize or modify radically the general conditions governing the military service of the country, and that any endeavour to do so might only result in deferring the day of final victory to which India, in common with the rest of His Majesty's Dominions, is so earnestly looking forward. It has, therefore, been a source of keen disappointment to the Governor-General in Council to observe, from utterances on the public platform and in the Press, that the conditions of service in the Defence Force, which are the same as those applying to His Majesty's Indian forces in the regular army, have been represented as being such as to deter volunteers from coming forward for the defence of their country.

The leaders of Indian opinion are doubtless aware that the pay of the Territorial force in England was the same as that of the regular army, and that men of position and means in the United Kingdom, and even in distant parts of the Empire, did not think it derogatory to join the ranks both of the Territorials and of the new army and to serve as private soldiers shoulder to shoulder with those of other classes; and many of them have given their lives in such service in France and elsewhere during the present war. They asked no questions as to pay or other conditions; they put forward no pretensions or demands; their one ambition was to serve their country in her hour of need, and their memories will ever be honoured by the nations in whose defence they fought.

The Governor-General in Council was assured that a similar ambition prevailed in India, and that it was only necessary to throw open the ranks of the Defence Force to Indians to secure a hearty response. At a time when military organizations are strained to the uttermost, it was not possible to provide for the training of an indefinite number of small units all over the country on such a scale as to place a newly-constituted force of this character upon an efficient basis. Endeavour was, however, made to afford such facilities as were possible to those who were anxious to enrol themselves in the service of their country, and arrangements were made in the first instance for recruiting six battalions of a thousand men each at convenient centres. It was fully anticipated that further expansion might be required as the movement developed, but it was thought that a reasonable commencement might be made on these lines, and the military authorities were satisfied that this was all that they could undertake at the outset. It is, therefore, a matter of disappointment to the Government of India to find that, during the first two months after the passing of the Act, only 300 men have been enrolled in place of the 6,000 for which preparations were made. It is felt that all who take an interest in the Defence Force, and believe in those sentiments of patriotism which have brought it into being, and who have the good name of India at heart, will be disheartened to learn that, out of the six months for which recruiting is open so much time should have elapsed without any adequate response being made.

The Government of India recognize that the conditions of service in the Defence Force may be open to criticism in some respects; but, as has already been stated, it was impossible to recast the existing organization during the continued pressure of a great emergency, and all that could be attempted was to engraft the new force on the great Indian Army which was already in being.

There are, doubtless, particular conditions of service in the Indian Army which may be thought to be unsuitable to men who enrol themselves in the new force, and the Government of India have no hesitation in declaring that considerations of this sort will always be taken into account, and that, so far as is consistent with the maintenance of the necessary standard of discipline, sympathetic treatment will be accorded to all those who come forward voluntarily to serve their country.

The Government of India are also aware of Indian aspirations with reference to commissioned rank. It is, however, perfectly well known that this matter is separately under consideration, and is engaging the earnest and sympathetic attention of Government. The whole framework of the Indian Army is affected by that discussion, and it must be obvious to every thinking man that the enrolment of a purely temporary force constituted on a voluntary basis owing to the emergencies of a great war could not justify the hurried determination of so important and difficult a question, in respect of which the Government of India are not the ultimate arbiters.

In conclusion, the Government of India deem it expedient to draw attention once more to the words of His Excellency the Viceroy in the speech which brought to a close the last meeting of the Indian Legislative Council—

"The Act is confessedly a war measure and, therefore, temporary, but it will prove a most invaluable experiment. We shall have—it is no secret, for he who runs may read—to reorganize our Indian Army after this war, and some form of second line force will

probably be required. In the Indian Defence Force, raised temporarily under stress of war, there may lie the germ of such a new second line. Do not ask us at such a moment as this to give answers to problems which will have to be solved at a time when there is more leisure. When that time arrives, then criticize, as you will, the Government in respect of its policy. But, for the moment, I would assure you that all the subjects of your criticism are engaging our most sympathetic consideration, and I would ask your co-operation in making this present scheme a success, but do not let it be marred on the ground that it does not contain all that you would desire."

These words accepted in the spirit in which they were offered by the non-official Members of the Council, and constitute a sufficient pledge of the earnest consideration by Government of the future needs of India. It is not claimed that the present scheme is perfect; it is admittedly in the nature of a makeshift; but it is the best that could be devised in the conditions obtaining at the moment, and it has great possibilities. That such a scheme, conceived in the general interests of Imperial defence, should, in spite of its modest dimensions, prove a hopeless failure at such a time and in a country which, whatever its deficiencies, is not lacking in man power, can hardly fail to create an impression throughout the Empire prejudicial to the good name of India. It is, therefore, the sincere hope of the Governor-General in Council that the leaders of public opinion in this country will realize their full responsibilities in this matter, and take all possible steps forthwith to make the recruitment of these Indian units worthy of the name and aspirations of India.

ORDER.—Ordered that this Resolution be published under a notification in Part I of the *Gazette of India*. Ordered also that it should be communicated to all Local Governments and Administrations.

APPOINTMENTS, PROMOTIONS, AND RESIGNATIONS.

North-Western Railway Volunteer Rifles.

No. 785.—In Army Department Notification No. 457, dated the 23rd March 1917 *for* "Albert Bradford Taylor" *read* "Ernest Bertram Neave Taylor."

A. H. BINGLEY, *Major-General,*

Secretary to the Government of India.

FROM THE GAZETTE OF INDIA, DATED SIMLA, SATURDAY, MAY 26, 1917.

LEGISLATIVE DEPARTMENT.

NOTIFICATION.

Simla, the 24th May 1917.

No. 20.—The following Statutes are published for general information.

ARMY (ANNUAL) ACT, 1917.

[GEO. 5, CH. 9.]

CHAPTER 9.

AN ACT TO PROVIDE, DURING TWELVE MONTHS, FOR THE DISCIPLINE AND REGULATION OF THE ARMY.

[5th April 1917.]

WHEREAS the raising or keeping of a standing army within the United Kingdom of Great Britain and Ireland in time of peace, unless it be with the consent of Parliament, is against law:

AND WHEREAS it is adjudged necessary by His Majesty and this present Parliament that a body of forces should be continued for the safety of the United Kingdom and the defence of the possessions of His Majesty's Crown, and that the whole number of such forces should consist of five million, including those to be employed at the depôts in the United Kingdom of Great Britain and Ireland for the training of recruits for service at home and abroad, but exclusive of the numbers actually serving within His Majesty's Indian possession:

AND WHEREAS it is also judged necessary for the safety of the United Kingdom, and the defence of the possessions of this realm, that a body of Royal Marine forces should be employed in His Majesty's fleet and naval service, under the direction of the Lord High Admiral of the United Kingdom, or the Commissioners for executing the office of Lord High Admiral aforesaid:

AND WHEREAS the said marine forces may frequently be quartered or be on shore, or sent to do duty or be on board transport ships or vessels, merchant ships or vessels, or other ships or vessels, or they may be under other circumstances in which they will not be subject to the laws relating to the Government of His Majesty's forces by sea:

AND WHEREAS no man can be forejudged of life or limb, or subjected in time of peace to any kind of punishment within this realm, by martial law, or in any other manner than by the judgment of his peers and according to the known and established laws of this realm; yet, nevertheless, it being requisite, for the retaining all the beforementioned forces, and other persons subject to military law, in their duty that an exact discipline be observed, and that persons belonging to the said forces who mutiny or stir up sedition, or desert His Majesty's service, or are guilty of crimes and offences to the prejudice of good order and military discipline, be brought to a more exemplary and speedy punishment than the usual forms of the law will allow:

AND WHEREAS the Army Act will expire in the year one thousand nine hundred and seventeen on the following days:— 44 & 45 Vict., c. 58.

(a) In the United Kingdom, the Channel Islands, and the Isle of Man, on the thirtieth day of April; and

(b) Elsewhere, whether within or without His Majesty's dominions, on the 31st day of July:

BE IT THEREFORE enacted by the King's Most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

Short title.

1. This Act may be cited as the Army (Annual) Act, 1917.

Army Act to be in force for specified times.

2. (1) The Army Act shall be and remain in force during the periods hereinafter mentioned, and no longer, unless otherwise provided by Parliament (that is to say):—

(a) Within the United Kingdom, the Channel Islands, and the Isle of Man, from the thirtieth day of April one thousand nine hundred and seventeen to the thirtieth day of April one thousand nine hundred and eighteen, both inclusive: and

(b) Elsewhere, whether within or without His Majesty's dominions, from the thirty-first day of July one thousand nine hundred and seventeen to the thirty-first day of July one thousand nine hundred and eighteen, both inclusive.

(2) The Army Act, while in force, shall apply to persons subject to military law, whether within or without His Majesty's dominions.

(3) A person subject to military law shall not be exempted from the provisions of the Army Act by reason only that the number of the forces for the time being in the service of His Majesty, exclusive of the marine forces, is either greater or less than the number hereinbefore mentioned.

Prices in respect of billeting.

3. There shall be paid to the keeper of a victualling house for the accommodation provided by him in pursuance of the Army Act the prices specified in the Schedule to this Act.

AMENDMENTS OF THE ARMY ACT.

Amendment of section 154 of the Army Act with respect to deserters and absentees without leave.

4. After paragraph (8) of section one hundred and fifty-four of the Army Act which relates to deserters and absentees without leave, the following paragraph shall be inserted:—

"(9) Where a person surrenders himself to a constable in the United Kingdom as being a deserter or absentee without leave, the officer of police incharge of the police station to which he is brought shall forthwith inquire into the case, and

if it appears to him from the confession of that person that that person is a deserter or absentee without leave, he may cause him to be delivered into military custody without bringing him before a court of summary jurisdiction under this section, and in such case shall send to the Army Council or as they may direct a certificate signed by himself as to the fact, date, and place of such surrender."

Amendment of section 163 of the Army Act relating to evidence.

5. (1) For paragraph (j) of section one hundred and sixty-three of the Army Act, which relates to evidence, the following paragraph shall be substituted :—

" (j) Where the proceedings are proceedings against an officer or soldier on a charge of being a deserter or absentee without leave, and the officer or soldier has surrendered himself into the custody of provost marshal, assistant provost marshal or other officer, or any portion of His Majesty's forces, a certificate purporting to have been signed by such provost marshal, assistant provost marshal or other officer, or by the commanding officer of the portion of His Majesty's forces to whom the surrender or by whom the arrest was made, and stating the fact, date, and place of such surrender or arrest shall be evidence of the matters so stated."

(2) After the said paragraph (j) the following paragraph shall be inserted :—

" (k) Where the proceedings are proceedings against an officer or soldier on a charge of being a deserter or absentee without leave and the officer or soldier has been delivered into military custody by a police officer in charge of a police station in the United Kingdom, a certificate purporting to be signed by such police officer, and stating the fact, date, and place of the surrender of the officer or soldier shall be evidence of the matter so stated."

Section 3,

SCHEDULE.

Accommodation to be provided.	Maximum Price.
Lodging and attendance for soldier where meals furnished	Six pence per night.
Breakfast as specified in Part I of the Second Schedule to the Army Act ...	Six pence each.
Dinner as so specified	One shilling and two pence each.
Supper as so specified	Four pence each.
Where no meals furnished, lodging and attendance, and candles, vinegar, salt, and the use of fire, and the necessary utensils for dressing and eating his meat.	Six pence per day.
Stable room and ten pounds of oats, twelve pounds of hay, and eight pounds of straw per day for each horse.	Two shillings and four pence per day.
Stable room without forage	Six pence per day
Lodging and attendance for officer	Two shillings per night.

Note.—An officer shall pay for his food.

ARMY (ANNUAL) ACT (1916) AMENDMENT ACT, 1917.

[7 GEO. 5, CH. 10.]

CHAPTER 10.

AN ACT TO AMEND THE SCHEDULE TO THE ARMY (ANNUAL) ACT, 1916.

[5th April 1917.]

BE IT ENACTED by the King's Most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same as follows :—

6 & 7 Geo. 5, c. 5.

Amendment of Schedule to the Army (Annual) Act, 1916.

1. The Army (Annual) Act, 1916, shall have effect, and shall be deemed as from the first day of December nineteen hundred and sixteen to have had effect, as if for the Schedule to that Act relating to the prices to be paid for billeting there were substituted the Schedule to this Act.

Short title. 2. This Act may be cited as the Army (Annual) Act (1916) Amendment Act, 1917.

SCHEDULE.

Accommodation to be provided.	Maximum Price.
Lodging and attendance for soldier where meals furnished	Six pence per night.
Breakfast as specified in Part I of the Second Schedule to the Army Act	Six pence each.
Dinner as so specified	One shilling and two pence each.
Supper as so specified	Four pence each.
Where no meals furnished, lodging and attendance, and candles, vinegar, salt, and the use of fire, and the necessary utensils for dressing and eating his meat.	Six pence per day.
Stable room and ten pounds of oats, twelve pounds of hay, and eight pounds of straw per day for each horse.	Two shillings and four pence per day.
Stable room without forage	Six pence per day.
Lodging and attendance for officer	Two shillings per night.

Note.—An officer shall pay for his food.

NAVAL DISCIPLINE (DELEGATION OF POWERS) ACT, 1917.

[7 GEO. 5, CH. 11.]

CHAPTER 11.

AN ACT TO AMEND THE NAVAL DISCIPLINE (DELEGATION OF POWERS) ACT 1916, WITH RESPECT TO THE OFFICERS TO WHOM POWERS UNDER THAT ACT MAY BE DELEGATED.

[5th April 1917.]

BE IT ENACTED by the King's Most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled and by the authority of the same as follows :— 6 & 7, Geo. 5, c. 17.

Extension of class of officers to whom powers may be delegated.

1. The officers to whom the powers in relation to court-martial may be delegated by the Commander-in-Chief of the Grand Fleet under the Naval Discipline (Delegation of Powers) Act, 1916, shall include all officers not below the rank of flag officer in command of squadrons forming part of that fleet, and accordingly that Act shall have effect as if for the words "Vice Admirals" and "Vice Admiral" wherever they occur there were substituted the words "flag officers" and "flag officer" respectively.

Short title.

2. This Act may be cited as the Naval Discipline (Delegation of Powers) Act, 1917, and the Naval Discipline (Delegation of Powers) Act, 1916, and this Act may be cited together as the Naval Discipline (Delegation of Powers) Acts, 1916 and 1917.

MILITARY SERVICE (REVIEW OF EXCEPTIONS) ACT, 1917.

[7 GEO. 5, CH. 12.]

CHAPTER 12.

AN ACT TO ENABLE THE EXCEPTION FROM MILITARY SERVICE OF MEN EXCEPTED ON THE GROUND OF PREVIOUS REJECTION, OR THE PREVIOUS RELINQUISHMENT OF, OR DISCHARGE FROM, NAVAL OR MILITARY SERVICE, OR UNSUITABILITY FOR FOREIGN SERVICE, TO BE REVIEWED.

[5th April 1917.]

BE IT ENACTED by the King's Most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows :—

Power to call up certain excepted men for examination.

1. (*1*) The Army Council may, in accordance with and subject to the provisions of this Act, at any time, by written notice require any man who is for the time being excepted from the operation of the Military Service Acts, 1916, as being— 5 & 6 Geo. 5, c. 104. 6 & 7 Geo. 5, c. 15.

(*a*) a member of the territorial force who is, in the opinion of the Army Council, not suited for foreign service ; and

(*b*) a man (in this Act referred to as a disabled man) who has left or been discharged from the naval or military service of the Crown in consequence of disablement or ill-health (including an officer who has ceased to hold a commission in consequence of disablement or ill-health; and

(*c*) a man who has been previously rejected on any ground, either after offering himself for enlistment or after becoming subject to the Military Service Acts, 1916, to present himself for examination in such manner and within such time, not being less than fourteen days, as may be specified in the notice:

Provided that no man shall be required to submit himself for re-examination within six months of his previous and last rejection or discharge except where the Army Council otherwise direct in a case in which it appears to the Council that the previous rejection or discharge was obtained by fraud:

Provided also that the powers under this provision shall not extend—

(*a*) to any man who is for the time being engaged in agriculture, and whose work is certified by the Board of Agriculture and Fisheries (or, as respects Scotland, the Board of Agriculture for Scotland) to be work of national importance, and who was engaged on such work on the thirty-first day of March nineteen hundred and seventeen; or

(*b*) to any officer or man who has left or been discharged from the naval or military service of the Crown in consequence of disablement if the disablement has been certified under the authority of the Admiralty or the Army Council to be the result of wounds (including injury from poisonous gas) received in battle or in any engagement with the enemy or otherwise from the enemy, or in consequence of neurasthenia or allied functional nerve disease if so certified by special medical board to be the result of naval or military service in the present war, but any such man shall, notwithstanding anything in any Act or regulation, be entitled to offer himself for re-enlistment if he is willing to do so, and to be re-enlisted.

(*2*) Any man to whom a notice is so sent shall, as from the date of the notice, be deemed to come within the operation of section one of the Military Service Act, 1916 (Session 2), and not to be excepted therefrom as being unsuited for foreign service, or as being a disabled man, or as having been previously rejected, as the case may be; and the Military Service Acts, 1916, shall apply accordingly. If a voluntarily attested man who has been rejected but not treated as discharged is called up for further examination, he shall have the same rights of appeal under the Military Service Acts, 1916, as a man on whom a notice requiring him to present himself for examination is served under this Act.

(*3*) If a man fails to comply with a notice under this section, he shall be liable on summary conviction to a fine not exceeding five pounds or to imprisonment for a term not exceeding three months; but a man shall not be liable to a penalty under this provision if he shows that he did not receive the notice, or if he shows that, owing to the loss of a limb or any total and permanent disablement, he is incapable of military service.

(*4*) Where a disabled man has had at least one month's service with the colours or where his disablement has been caused or aggravated by naval or military service, no notice shall be given to him under this section till after the expiration of a year from the time when he left or was discharged from the service.

(*5*) Where a man has been required to present himself for examination in pursuance of this section and is not accepted for service, no further notice shall be given to him under this section until after the expiration of six months from the date of the previous notice:

Provided that a man who is not accepted on the ground that he is permanently and totally disabled for service shall receive a final discharge.

(*6*) A notice calling up a man to present himself for examination under this section may be served by registered post at the last known address of the person on whom it is to be served.

Restoration to military rank.

2. Where a disabled man is accepted for service in pursuance of a notice under this Act, he shall, if when he left the service he was an officer, or if when he was discharged from the service he was a warrant officer or non-commissioned officer, be restored to the military rank which he held before he so left the service or was discharged, unless in any individual case the Army Council otherwise direct.

Short title.

3. This Act may be cited as the Military Service (Review of Exceptions) Act, 1917, and the Military Service Acts, 1916, and this Act shall be read together and may be cited together as the Military Service Acts, 1916 and 1917.

A. P. MUDDIMAN,

Secretary to the Government of India.

HOME DEPARTMENT.

NOTIFICATION.

POLITICAL.

Simla, the 25th May 1917.

No. 1387.—In pursuance of Rule 8-A of the Defence of India (Consolidation) Rules, 1915, the Governor-General in Council is pleased to declare that the provisions of the said rule shall be in force in the area specified in the schedule annexed hereto :—

SCHEDULE.

	Area.
	The area comprised within the following boundaries :— (*i*) on the north the Bassein Creek ; (*ii*) on the east a line drawn north and south through a point 4 miles east of the easternmost point of Elephanta Island ; (*iii*) on the south a line drawn east and west through a point 7 miles south of Colaba Tower ; (*iv*) on the west the limit of territorial waters ; and in addition the following detached areas :— (*i*) within a mile radius of the visual signalling station just south-west of Bassein on the north side of the Creek ; (*ii*) within a 1 mile radius of the visual signalling station of Kalhair north-east of Thana ; (*iii*) within one mile on either side of the section of the Tansa water pipe line extending for a distance of six miles north-east of Bassein Creek until a tunnel through the hills is reached ; (*iv*) within one mile on either side of the line of communication with Kennery Island, consisting of a submarine cable from the island to the mainland at Alibagh, the road telegraph line from Alibagh to Khopoli, *via* Pen, and thence along the telegraph line along the Great Indian Peninsula Railway from Khopoli to Thana.

S. R. HIGNELL,

for *Secretary to the Government of India.*

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FINANCE DEPARTMENT.

NOTIFICATION.

ACCOUNTS AND FINANCE.

PUBLIC DEBT.

Simla, the 21st May 1917.

No. 1122-*F.*—The Government of India announce that after the closure of the main section of the Indian War Loan on the 15th June 1917, they will be prepared to accept, as further subscription to the loan at par, British treasury bills tendered in England, under a discount of 4½ per cent. to an amount not exceeding the previous cash subscription of the tenderer in India and accompanied by a certificate that the treasury bills were the property of the person in whose name the paper is held prior to the 17th April 1917.

H. F. HOWARD,

Secretary to the Government of India.

DEPARTMENT OF COMMERCE AND INDUSTRY.

NOTIFICATIONS.

COMMERCE AND TRADE.

No. 5809-Spl.

Simla, the 2nd May 1917.

RESOLUTION—By the Government of India, Department of Commerce and Industry.

In conformity with the scheme adopted in the United Kingdom, the Government of India prescribed in April 1916 certain forms for the registration of claims of British and British Indian subjects against enemy subjects and enemy Governments, and informed the public in a Press Communiqué issued on the 27th of that month that persons or firms desiring to register their claims should apply in the appropriate form to Custodians of Enemy Property, or, where no such officer is appointed, to the Local Government or Administration within whose jurisdiction they reside or carry on business. The Government of India regard it as important that the registration should be as complete as possible, and accordingly request that persons concerned will help in enabling Government to secure the object by putting forward their claims.

ORDERED that a copy of the foregoing Resolution be forwarded to all Local Governments and Administrations, to the Foreign and Political and Home Departments, and that it be published in the *Gazette of India* for general information.

EMIGRATION

No. 5803-Emi.

The 22nd May 1917.

RESOLUTION—By the Government of India, Department of Commerce and Industry.

With reference to the Resolution of the Government of India No. 104-E.D., dated the 16th January 1917, intimation has been received that the prohibition issued by the Government of Canada against the landing of artisans and skilled or unskilled labourers at ports of entry in British Columbia has been further extended to 30th September 1917

The Governor-General in Council accordingly requests all Local Governments and Administrations to make the above intimation as widely known as possible, particularly in places from which emigration to Canada is believed to be most common. Intending emigrants should also be warned at the ports of embarkation of the risks they run in proceeding to that country.

ORDERED that a copy of the above Resolution be forwarded, for information and guidance, to all Local Governments and Administrations and for information to the Home and the Foreign and Political Departments.

ORDERED also that a copy be published in the *Gazette of India* for general information.

IMPORT AND EXPORT REGULATIONS.

The 26th May 1917.

No. 5952 *C. W.*—In exercise of the powers conferred by section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), the Governor-General in Council is pleased to direct that the following alterations shall be carried out in the Schedule appended to this Department Notification No. 5385-C W., dated the 12th May 1917, *viz* :—

For the existing entry " (D) to all destinations in foreign countries on the Mediterranean and Black Seas, other than France, Russia, Italy, Spain and Portugal, and to all Russian Baltic ports."

Substitute the following :—

" (D) to all destinations in foreign countries in Europe and on the Mediterranean Black Seas, other than France, Russia, Italy, Spain and Portugal, and to all Russian Baltic ports."

C. E LOW,

Secretary to the Government of India.

DEPARTMENT OF EDUCATION.

NOTIFICATION.

SANITARY.

Simla, the 21st May 1917.

No. 227.—Captain P. M. Rennie, M. B., I.M.S., is appointed substantively *pro tempore* to be Health Officer, Simla, with effect from the afternoon of the 10th April 1917 until further orders.

E. D. MACLAGAN,

Secretary to the Government of India.

ARMY DEPARTMENT.

Simla, the 25th May 1917.

CANTONMENTS.

REGULATIONS.

No. 834.—In pursuance of section 26-A of the Cantonment Code, 1912, as subsequently amended, the Governor-General in Council is pleased to make the following rules prescribing the conditions subject to which a Cantonment authority may establish and maintain a Provident Fund :—

1. These rules may be called the Cantonment Provident Fund Rules, 1917.

2. In these rules unless there is anything repugnant in the subject or context :—

(*a*) " Salary " includes all fixed monthly allowances by way of pay or personal allowances, paid from Cantonment funds, but does not include allowances granted to meet specific expenditure, such as travelling, horse, conveyance, or house rent allowances, whether daily, monthly, or yearly ;

(*b*) " Servant " includes every whole-time employee of, and holding a substantive office under, a Cantonment authority, whether in receipt of a pension from public revenues or not, but does not include any servant who may be serving in a post which is pensionable from public revenues.

(*c*) " Depositor " means a servant on whose behalf a deposit is made under these rules.

(*d*) " Interest " means the interest which is paid on a deposit at a Government Savings Bank under the rules in force for such institutions.

Explanations.—An employee on probation in a substantive appointment will not be considered a servant for the purpose of these rules until he is confirmed, but on confirmation he may allowed to subscribe to the fund with effect from the commencement of his probationary service.

3. Every servant appointed or promoted by the Cantonment authority on or after the date from which these rules come into effect in the Cantonment, to an office of which the salary is not less than Rs. 10 per mensem, shall be required to subscribe at the rate of 6¼ per cent., or one anna in the rupee, on his salary to a Provident Fund of which an account will be opened at the Post Office Savings Bank. A servant appointed or promoted previous to the coming into effect of these rules, to an office of which the salary is not less than Rs. 10 per mensem, may be permitted by the Cantonment authority to subscribe to the fund. The deduction shall be made by the Cantonment authority upon every salary bill presented, and shall be credited at once to the fund. In making this deduction, fractions of a rupee of salary should be omitted.

At the time of the deposit each depositor shall furnish a certificate of heirship, giving the name and address of the person or persons to whom he assigns his deposit in the case of his decease.

4. The Cantonment authority shall make a contribution to the deposit account of each depositor, equal to one-half of the amount of the deduction made from his salary under the preceding rule. Such contribution shall be credited to the fund, month by month, in favour of such servant, together with the deduction from his salary. The contribution will be charged in the Cantonment accounts to " 10—Superannuation," sub-head " Provident Fund."

Provided that, in addition to the contribution made under this rule, the Cantonment authority may, if it deems fit, make further contributions to be credited to the Provident Fund in favour of any servant as follows :—

After 10	years'	approved	service,	2	months' pay.
„ 15	„	„	„	3	„
„ 20	„	„	„	3	„
„ 25	„	„	„	4	„
„ 30	„	„	„	4	„

These bonuses are cumulative, that is, a servant who has received a bonus after serving 10 years may, after serving 15 years, receive a second bonus and so on. Though approved service may be reckoned as from the date of commencement of service, no application for a bonus shall be considered unless it is preferred within six months from the date at which the depositor becomes eligible for a bonus. Pay, for the purpose of this rule, means the pay of the applicant on that date.

Provided that, if a servant is transferred to the service of another Cantonment maintaining a Provident Fund, his service in his original post shall count towards service for a bonus.

5. The sums credited monthly under Rules 3 and 4 to the Provident Fund Ledger maintained by the Cantonment authority shall be paid duly into the Post Office Savings Bank. Such payments should, whenever possible, be made into the bank between the 1st and 4th of each month, in order that interest may accrue, and the payment in respect of the further contribution shall be made as soon as possible after the Cantonment authority has sanctioned the same. These deposits may be invested in Government Securities, in accordance with Rule 46 of the " Rules for the guidance of depositors in the Post Office Savings Bank." The deposits may also be invested in Government of India loans.

6. The deposits and contributions, with interest thereon, at the credit of any servant may be withdrawn—

(1) on the decease of the depositor, when the amount shall be paid to his legal heirs;

(2) on his ceasing to be a servant of the Cantonment authority either by resignation or by transfer to Government service, when the amount will be paid to him ;

(3) on his being transferred to the employment of another Cantonment authority, when the amount will be transferred by money order to the Secretary to the Cantonment authority at his new station, for payment into the Post Office Savings Bank.

7. The sum at credit of a depositor is not liable to forfeiture on dismissal or on conviction by a Criminal Court, except for an offence for which the penalty of forfeiture of the whole of the offender's property is prescribed by law.

8. (*i*) Amounts credited or debited to the Provident Fund shall on the same day be posted in the Provident Fund Ledger. Separate pages of the account shall be set apart for each month's transaction.

(*ii*) The entries in column 7 will be made once a year only, except in the case provided by clause (*v*).

(*iii*) In column 14 will be entered the minimum balance at the credit of the account between the close of the 4th day and the end of the month.

(*iv*) When the Ledger has been completed with the monthly interest bearing balances (column 14), those balances will at once be carried to the broadsheet. At the close of the financial year the columns of the broadsheet shall be totalled. When any account is closed down during the year, the amount of interest which has been included in that account in accordance with clause (*v*) will also be carried to the appropriate place in the broadsheet. The amount of interest added by the Post Office in the Pass Book on the entire amount of the sums deposited during the year to the credit of the Cantonment authority, less any amount already entered during the year under clause (*v*), shall be distributed among the individual accounts proportionately to the sums of each column (disregarding fractions of a rupee) of the broadsheet.

The "total of interest payable" should correspond with the amount of interest added by the Post Office.

(*v*) If any payment has to be made during the year on an individual deposit account under Rule 6 or 13, interest shall be calculated on that account only as nearly as possible in accordance with the rules in force in the Post Office. The amount of interest calculated shall be entered in column 7 against the account concerned, before payment is made.

9. A copy of the account of each depositor shall be furnished to him as soon as possible after the close of the financial year to which the account relates, or at the time of payment in the case of accounts close down in accordance with Rule 5.

10. No voluntary deposit from servants will be credited to the Provident Fund.

11. Servants are not eligible to subscribe to the Provident Fund while absent on leave other than privilege leave. (See Article 811, Civil Service Regulations.)

12. On a depositor leaving the service, his account shall be closed, and unless the amount at his credit be withdrawn within a certain period, *viz.*, for balances of Rs. 10 and under, one year, and for balances over Rs. 10, three years, it shall be written off as a dead account, and repaid only under the orderr of the Officer Commanding the Division.

13. When an account becomes dead, it shall be closed in the Provident Fund Ledger, the money being drawn out of the Savings Bank and credited in the cash book (Form 7, Schedule I, Cantonment Code, 1912) as a miscellaneous receipt. If the amount is subsequently claimed the entries in the cash book and the Provident Fund Ledger shall first be made before the orders of the Officer Commanding the Division are requested and when repayment is made, the fact of payment and a reference to the order shall be made against the entry in each account book, to avoid a double payment.

14. Where a Provident Fund has been established on behalf of any servant under executive arrangements prior to the date of introduction of these rules, the amount at credit of the said servant may be brought forward to his credit in the accounts maintained under these rules.

PROVIDENT FUND LEDGER.

Account of Provident Fund transactions of the Cantonment of for the month of 19

BY WHOM DEPOSITED.		CREDITS.						DEBITS.						
			On what Account.						*On what Account.*					
Name of Depositor.	Official designation.	Opening balance.	Date of receipt.	Deduction from salary of depositor.	Contribution by Cantonment Authority.	Interest added.	Total.	Date of payment.	Credited to the Cantonment Authority or transferred to another Provident Fund.	Paid to depositor.	Total payments.	Closing balance.	Total amount bearing interest during the month.	REMARKS.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

Broadsheet for calculating the interest due to each depositor.

Name of depositor.												Total of interest payable, *i.e.*, amount of interest added by the Post Office, *vide* Rule 7 (*iv*).	
April													
May													
June... ...													
July													
August ...													
September ...													
October ...													
November ...													
December ...													
January ...													
February ...													
March ...													
Totals ...													
Interest payable on totals.													

JUDICIAL.

No. 835.—In pursuance of section 2 of the Defence of India (Criminal Law Amendments) Act, 1915 (IV of 1915), as subsequently amended, the Governor-General in Council is pleased to direct that the following amendment shall be made in Defence of India (Consolidation) Rules, 1915, namely :—

After Rule 8 the following rule shall be inserted, namely :—

Power to require extinguishment of light.

8-A (*1*) In any area in which the Governor-General in Council may, by notification in the *Gazette of India*, declare that the provisions of this rule shall be in force, it shall be lawful for the competent military authority and any person duly authorized by him by order in writing, where, for the purpose of securing the public safety or the defence of British India, it is necessary so to do, to direct by general or special order in writing that all lights or lights of any specified class or description shall be extinguished or obscured in such manner, between such hours, within such area, and during such period, as many be specified in the order.

(*2*) If any light is not extinguished or obscured as required by an order made under sub-rule (*1*), any person having control of the light for the time being, and the occupier or other person having control or management of, or being in charge of, any place, vehicle, or vessel in or on which such light is displayed, shall be deemed to have contravened these rules.

A. H. BINGLEY, *Major-General*,

Secretary to the Government of India.

BOARD OF EXAMINERS.

NOTICE.

Persian and Arabic Instructors.

Two fully qualified instructors, natives of Persia and Arabia, respectively, are maintained by the Government of India, for the convenience of officers wishing to study Persian and Arabic. The services of these instructors may be obtained in Calcutta, on application to the Secretary, Board of Examiners.

The instructors shall be stationed at Simla during the ensuing hot weather from the end of April to the end of October to give instruction to candidates on study leave there. Their services can be engaged on application to the Board of Examiners, Calcutta.

Qualified Urdu Teachers.

AMBALA.

M. Mohd. Miyan Khan ... ... Saddar Bazar, Ambala.
M. Mohd. Akbar Khan ... ... The Oriental Lodge, Ambala.
M. Anand Sarup ... ... Saddar Bazar, Ambala Cantonment (winter only).
M. Shaikh Amir Bukhsh, Gyani, Munshi Fazil. Regimental Munshi, 1/9th Middlesex Regiment, Ambala.

FEROZEPORE.

M. Suraj Narain, B.A. ... ... Kabari Bazar, Ferozepore.
M. Harnam Das ... ... Headmaster, Hindu Girls' School, Ferozepore City.

JHELUM

M. Thakur Das Pahwa ... ... Officers' Munshi, Jhelum.

JULLUNDUR.

M. Karam Chand ... ... C/o Jacki Mull & Sons, Saddar Bazar, Jullundur Cantonment.

KASAULI.

M. Anand Sarup ... ... Depôt Munshi, Kasauli (summer only).

LAHORE.

M. Sham Lal, Bhargava... ... Officers' Munshi, Saddar Bazar, Lahore Cantonment.
M. Sayyad Aulad Ali, Gilani ... Miran Shah Lane, Taksali Gate, Lahore.
M. Mohd. Khalil-ur Rahman, Sabri ... Mohalla Sammian, Chhawni Manawala, Taksali Gate, Lahore.
M. Mool Chand Saihgal ... Regimental Munshi, 1/5th Devonshire Regiment, Saddar Bazar, Lahore Cantonment.

MURREE HILLS.

M. S. C. Bagchi ... ... Munshi, Lawrence Government European School, Ghoragali, P. O. Murree Hills.

RAWALPINDI.

M. Ghulam Muhiuddin ... ... R. A. Brigade Munshi, Rawalpindi.
M. Ghulam Rasul ... ... Saddar Bazar, Rawalpindi.
M. Kazi Abdul Haqq Khan ... C/o Kazi Najam-ud-din Khan, Officers' Munshi, Jhangi Street, Rawalpindi City.

SIALKOT.

M. Ajab Shah Anand ... ... Officers' Munshi, Saddar Bazar, Sialk[illegible]

* * * * * * * *

N. B.—Whenever any teacher changes his address, he is requested to communicate his new address to the Board of Examiners.

O. F. JENKINS,
Secretary and Member, Board of Examiners.

FROM THE SUPPLEMENT TO THE "GAZETTE OF INDIA," MAY 26, 1917.

No. 322.

GOVERNMENT OF INDIA—HOME DEPARTMENT.

JUDICIAL.

RESOLUTION.

Simla, the 24th May 1917.

IN exercise of the powers conferred by section 30, sub-section (2) of the Government of India Act, 1915 (5 & 6, Geo 5, Ch. 61), and of all other powers enabling him in this behalf, the Governor-General in Council is pleased to direct that the following amendments be made in Part O of the Resolution of the Government of India in the Home Department, Nos. 713-734 (Judicial), dated the 2nd June 1913, as subsequently amended, relating to the execution of deeds, contracts and other instruments on behalf of His Majesty's Secretary of State for India in Council :—

(*a*) *After* head 9 *insert* the following :—

10. Contract for hire or purchase of buildings for Government. — By the Chief local officer of the Department for which such buildings are to be hired or purchased.

(*b*) *For* the words " heads 2 to 9 " in head 1 *substitute* the words " heads 2 to 10. "

ORDER.—Ordered that the above Resolution be communicated to the Local Governments and Administrations* and the several Departments† of the Government of India for information and guidance (with reference to their letter No. 6391-P., dated the 5th April 1917), [and for communication to the Agent to the Governor-General, Baluchistan] ; and that it be also published in the *Supplement to* [illegible] *Gazette of India.*

*Madras,
Bombay,
Bengal,
United Provinces,
Punjab,
Burma,
Bihar and Orissa,
Central Provinces,
Assam,
Coorg,
North-West Frontier Province,
Delhi,

†Foreign and Political,
Army,
Revenue and Agriculture,
Public Works,
Commerce and Industry,
Railway,
Legislative,
Finance,
Education,
Financial Adviser, Military Finance,

S. R. HIGNELL,
for *Secretary to the Government of India.*

428 PGG—710—1-6-17—SGPP Lahore.

Government Gazette,

PUNJAB AND ITS DEPENDENCIES.

PUBLISHED BY AUTHORITY.

LAHORE, FRIDAY, JUNE 8, 1917.

PART II.

DEPARTMENT OF COMMERCE AND INDUSTRY

NOTIFICATIONS.

IMPORT AND EXPORT REGULATIONS.

Simla, the 16th May, 1917.

No. 5557-C. W.—In exercise of the powers conferred by section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), and in modification of this Department's Notification No. 5385-W., dated the 12th May 1917, in so far as it relates to the entries " (D) Coffee " and " (D) Tea " in the Schedule thereof, the Governor General in Council is pleased to direct that the export of coffee and tea is also prohibited to the United Kingdom subject to the provisos contained in the said Notification.

The 19th May, 1917.

No. 5626-C.W.—The following excerpt from the Supplement to the Board of Trade Journal, dated the 29th March 1917, is published for general information :—

List of Articles covered by the Prohibition of Import Proclamations and of Decisions and Interpretations thereunder.

Revised List of all Interpretations, the subjoined Lists of Decisions cancelling all previous Rulings.

P. = Prohibited. N.P. = Not Prohibited.

G.L. = Goods allowed import by General Licence.

* The General Licence permitting for the present the importation of these articles may shortly be revoked.

Description of Article.	Decision.
Absorbent duster, cotton	P.
Acetic acid—all kinds	G.L.
Acetic anhydride	N.P.
Adaptors for lamp holders... ...	P.
Adding and listing machines ...	N.P.
Addressograph machines—parts of, such as—metal drawers, wooden stands with metal attachments and iron stands	G.L.*
Adjustable resistances	N.P.
Advertising signs—complete with letters, figures and frames	P.
Advocaat	P.
Agricultural implements and parts thereof	G.L.*
Agricultural machinery includes any machine, implement, vehicle or other article, or any part thereof, designed or adapted or commonly used for agricultural or dairy purposes	

Air compressors, electric...	N.P.
Air compressors, rotary blowers	N.P.
Air hoists	N.P.
Air pumps, electric	N.P.
Alabaster	P.
"Alaska" handles for boiler doors	P.
Almonds, sugared	P.
Aloxite hones. (Stone.)	P.
Aluminium foil	P.
Aluminium leaves	P.
Aluminium schlag metal leaves	P.
Aluminium sheets	P.
Aluminium skimmings	N.P.
Aluminium tanks, cylinders, pipes and parts of machines made of aluminium.	P.
Alumshine (polishing soap)	P.
Angostura bitters	P.
Antifouling composition	P.
Apple paring and coring machine (hand driven	P.
Apple peelers (household appliance)	P.
Apple waste	N.P.
Applique machine	N.P.
Arctic socks, made mainly of cotton	P.
Armature magnets, for use in electric motors or dynamos	P.
Armatures, for electric motors	P.
Arm bands (made of elastic covered with cotton)	P.
Artificial teeth containing gold	G.L.
Artists' colours in oils	P.
Artists' water colours	P.
Asbestos rods...	N.P.
Asbestos tape for electric motors and dynamos	N.P.
Asbestos washers (other than for motor cars)	N.P.
Ash trays (metal)	P.
Asphaltum	P.
Astrakan	P.
Autopeds (motors)	P.
Awl blades	G.L.
Awls, stitching	P.
Axes, safety, pocket	P.
Bacon cutting machines	N.P.
Bags, beaded, cotton	P.
Bags—hand, mesh, vanity (metal)	P.
Bags, imitation leather	P.
Bags, mat, of rice straw	P.
Bags, rush	P.
Bag tyres, wire ties	P.
"Bakelite" beads (polished) for umbrella handles	N.P.
Balances, sash	P.
Balances and weights for scientific purposes	N.P.
Ball bearings, steel	G.L.
Ball retainers	G.L.
Balls, glass, coloured	P.
Balls, tennis	G.L.
Baluch Rugs	P.
Bamboo poles	N.P.
Bamboo, split	N.P.
Band saw setting machines (hand driven)	P.
Band saws, steel	P.
Band steel	P.
Bands—chrome leather picking	G.L.*
Banners and pennants, decorative	P.
Banquet candle castings and fittings	P.
Bar folder. (Tinsmiths' machines)	P.
Barrels—tops and bottoms of	P.
Barrels—wooden hoops for	P.
Barytes	P.
Barytes, sulphate of, powdered	N.P.
Basalt lava stones	P.
Basket making materials	N.P.
Bath chairs, motor	P.
Bicycle forgings	P.
Bathroom accessories, *i.e.*, metal soap and sponge holders, metal racks, metal baskets, metal towel racks, metal tumbler holders, etc.	P.
Bath showers, brass or copper	P.
Battery cell (complete) or electric battery	N.P.
Bayonets	N.P.
Beads made of metal, stone, glass, bone or wood. (Ojimes)	P.
Bead fringes, glass	P.
Beading machines. (Tinsmiths' machines)	P.
Beads, imitation pearl	P.
Beans and pork, tinned	G.L.*
Beans, baked	P.
Beans, baked, with pork and tomato sauce	G.L.*
Beans, dried	G.L.*
Beans, haricot	N.P.
Beans, lima	G.L.*
Beans, locust	N.P.
Bearings, ball, steel	G.L.
Beef stew (vegetables preserved)	P.
Bee smokers, metal	P.
Belgian mattress ticks (cotton or flax and cotton mixed)	P.
Bells and buzzer, electric (for use on telephones only)	G.L.
Bells, electric, and relays for same (for purposes other than for use on telephones)	P.
Bells, hand, call and door	P.
Belt couplings, steel	P.
Belt hooks, steel (for binding machinery belting)	G.L.
Belt hooks (for use on belts of sewing machines)	G.L.
Belt laces, leather (for joining leather driving belts, etc.)	G.L.*
Belting, Bitumen, *i.e.*, machine driving belting made of bitumen and cotton	N.P.
Bergamot Oil	N.P.
Bicycles accessories, metal	P.

Billets, stee ... ... N.P.

Billiard chalks ... ... G.L.

Binding, cotton bias (used on canvas and rubber shoes) ... ... P.

Bins and balers, steel, for waste paper P.

Birch in logs, waney timber from Canada, Labrador and Newfoundland ... ... P.

Birch, maple and persimmon blocks and squares for making bobbins, reels, shuttles and spools ... P.

Bit snaps ... ... P.

Bitumen belting, i.e., machine driving belting made of bitumen and cotton N.P.

Bitumen for making black varnish ... P.

Black plate ... ... N.P.

Black split soap—hard tanners' dubbin (containing mineral wax and saponified fat) ... ... P.

Blades, circular (for paper slitting machines) ... ... P.

Blades (for boring belting) ...G.L.*

Blades, hack saw ... ...G.L.*

Blankets of shoddy .. ... P.

Blankets, printing machine (manufactured of cotton felt with a waterproof covering) ... ... P.

Blanks, steel, for safety razor blades... P.

Block fasteners, spring, for shoe lasts P.

Blotting stones ... ... P.

Blowers and forges, portable ... P.

Blow lamps and parts thereof ... P.

Blow pipes, gasolene. (Dentists' accessories) ... ... G.L.

Boards, emery (for abrasing hard skin and corns) ... ... N.P.

Boards, wall, and tiles, made of wood fibre ... ... P.

Boats, motor ... ... P.

Bobbins, reels, shuttles and spools ... P.

Body water colours in glass bottles ... P.

Boiler feed pumps ... ... N.P.

Bold-headed screws or coach screws ... P.

Bolts and nuts, brass ... ... G.L.

Bolts and nuts, carriage ...G.L.*

Bolts and nuts, round headed, for stoves ... ... P.

Bolts—fin head (used for fastening wood battens to radiators) ... P.

Bolts, security and dummy ... P.

Bone ash ... ... N.P.

Bone glue ... ... N.P.

Bone pitch ... ... P.

Book-binding machines ... ... N.P.

Boot button fasteners ... ... P.

Boot protectors (made of wood and metal) ... ... P.

Boots and shoes, insoles for (manufactured of leather and wool, or felt)... P.

Bottle brushing and washing machines N.P.

Bottle corking machines (hand) ... P.

Bottle making machines ... ... N.P.

Box boards ... ... P.

Box catch-fastening and punching machines. (Hand power.) ... P.

Boxes, ebonite, for accumulator other than for use on motor cars ... N.P.

Boxes, glass, pepper ... ... P.

Boxes, jewellery, other than plain cardboard boxes ... ... P.

Boxes, metal of all kinds... ... P.

Boxes, paint, metal, containing cheap water colours. (Toys.) ... P.

Boxes, puff, fancy, metal, containing puffs ... ... P.

Box shooks ... ... P.

Brackets, implement ... ... P.

Braids—

1. Hemp with cotton leaders ... N.P.
2. Imitation of silk, i.e., a mixture of coloured vegetable grass with cotton leaders. P.

3. Hemp and silk wool, made from wood pulp with cotton leaders ... P.

4. Artificial silk made from wood pulp with cotton leaders... P.

5. Ramie ... ... N.P.

Braids and plaits, chip, straw or wood. P.

Braids or trimmings, metal thread. (Cotton manufactures.) ... P.

Brandy, compounds of ... ... P.

Brandy, imitation ... ... P.

Brassieres, *i.e.*, corset covers ... P.

Brass component parts, for electric lighting ... ... P.

Brass or metal leaf (imitation gold leaf) P.

Brass or phosphor bronze cloth ... P.

Brass sheet... ... ... N.P.

Brass strips... ... ... N.P.

Bread cutting machines ... ... N.P.

Bread making machines. (Hand driven.) ... ... P.

Bricklayers' and plasterers' trowels, as masons' tools ... ... G.L.

Brilliant ... ... P.

Brocade purses, cotton (cotton manufactures) ... ... P.

Bromide, liquid ... ... N.P.

Bronze blue... ... ... P.

Bronze flower pots—Japanese art metal P.

Bronze leaf ... ... P.

Bronze powder ... ... P.

Bronze powder, gold ... ... P.

Bronze vases—Japanese art metal ... P.

Brooch joints and catches ... P.

Brooms and brushes, corn, *i.e.*, sweeping brooms made from broom corn P.

Broom handles ... ... P.

Brunswck black ... ... P.

Brush handles, painters' when made of ash or hickory (as tool handles) ... P.

Buckets, fibre ... ... P.

Buckles and tie fasteners ... P.

Buckles, brass ... ... P.

Buckles for braces ... ... P.

Buckles, metal, for ladies' belts ... P.

Buckles, papier-mâché (with metal bar and prong) ... ... P.

Bulbs of all kinds for electric lamps. (Glass manufactures.)... ... P.

Bulbs of all kinds, and lenses, for electric pocket lamps, hand lamps and torches. (Glass manufactures.) ... P.

Bullet moulds ... ... G.L.

Bull rings, copper ... ... P.

Burners, gas or oil ... ... G.L.*

Burners, steatite ... ... N.P.

Burnt sienna ... ... P.

Burring machines. (Tinsmiths' machines.) ... ... P.

Bushings, bronze ... ... P.

Butter churns ... ... P.

Button covering machines (hand) ... P.

Button-hole machines ... ... N.P.

Button moulds, metal, fillings and backs ... ... P.

Button sewing-on-machine ... P.

Buttons of all descriptions ... P.

Butts, steel ... ... P.

By-passes, brass, gas burner ... P.

Cabbage, savoy, powder ... P.

Cabinets, seed, steel lined ... P.

Cable cash carrier, complete (electric). N.P.

Cable cash carrier, parts of ... P.

Calabash bowls for the manufacture of tobacco pipes ... ... N.P.

Calculating machine, patent wage ... N.P.

Calendar frames (metal) ... P.

Callipers ... ... G.L.

Camel hair cloth (as woollen goods) ... P.

Camel hair noils ... ... P.

Camel hair waste ... ... N.P.

Cameos and similar articles mounted on base metal which does not contain any precious metal ... ... P.

Cameos, unmounted ... ... N.P.

Camera tripods, metal ... ... P.

Candlesticks, Glass ... ... P.

Cane Pins ... ... N.P.

Canisters, tin ... ... P.

Can keys and can openers ... P.

Canvas background, *i.e.*, unbleached linen used for photographic purposes ... ... P.

Canvas hemp, double japanned ... N.P.

Canvas lined rattan ... ... P.

Canvas, linen ... ... P.

Canvas, solution coated (used in the manufacture of boots and shoes) ... P.

Capers in kegs ... ... N.P.

Caps, bottle, gelatine ... ... N.P.

Caps, brass ... ... P.

Caps made of tinsel with wads and discs, for bottles ... ... P.

Caps, metal, for electric lamps ... P.

Caps, metal, for milk bottles or toilet powder tins ... ... P.

Caps of special character for cartridge-making ... ... G.L.

Capsules, lead foil ... ... P.

Caramel, liquid ... ... P.

Caramel, solid ... ... P.

Carbolene (crystaline chemical compound) ... ... N.P.

Carbon black ... ... P.

Card fasteners with brass sockets attached, for screwing blocks to wood lasts ... ... P.

Carmine ... ... P.

Carraway seeds ... ... N.P.

Carraway seeds, sugared ... P.

Carriage and motor car washers ... P.

Carriage heaters ... ... P.

Carriage tyring machines ... P.

Carrot powder ... ... P.

Cartridge cases ... ... N.P.

Carvings, ivory (old and modern) ... P.

"Carys" fasteners, seals and clasps ... P.

Case boards ... ... P.

Casein ... ... N.P.

Casing, lodar—substitute for sausage and preserved meat casing (not gut) made of wood pulp or other such materials of special preparation ... P.

Castings, iron fused with carborundum ... ... N.P.

Castor oil ... ... N.P.

Castors, furniture and truck ... P.

Catches and joints for brooches ... P.

Catches, plated (for drawers) ... P.

Catches, tin (used in the manufacture of radiator boiler castings) ... P.

Cattle dehorners ... ... N.P.

Cattle leaders (small steel fitment for use in leading cattle) ... ... P.

Caulking cotton ... ... N.P.

Caustic potash ... ... N.P.

Ceiling shades, enamelled iron ... P.

Celery seed ... ... N.P.

Celluloid in rolls ... ... P

Celluloid in sheets, rods, tubes and small unfinished blocks ... P.

Cement of all kinds other than for leather belting ... ... P.

Cement for leather belting ... G.L.

Ceramic feet for lamps ... ... P.

Chafing dishes ... ... P.

Chain, iron weldless ... ... P.

Chain making machine (power driven) N.P.

Chains, elevator ... ... P.

Chains, sherardized steel, for hanging sashes ... ... P.

Chair parts, lacquered ... ... P.

Chairs, cane, as basketware ... P.

Chairs, dental, surgical ... ... N.P.

Chalk ... ... N.P.

Chalks, billiard ... ... G.L.

Chaplet plugs, taper ... ... P.

Chaplets, copper (used in manufacturing radiator boiler sections) ... P.

Chaplets, perforated tin ... ... P.

Chargers, magnet ... ... N.P.

Chasers, taps, dies and stocks, thread milling cutters (screwing tackle) ... G.L.

Cheese presses, "gang" ... ... P.

Chenille plait, made principally of artificial silk and ramie ... P.

Cheque protectors ... ... P.

Cherry juice containing alcohol ... P.

Chestnut extract powder (chestnut extract) ... ... P.

Chicory root ... ... N P.

Chimneys, glass, incandescent gas and lamp ... ... P.

China colours ... ... P.

China ink ... ... P.

China matting ... ... P.

China soy ... ... P.

China stone ... ... N.P.

Chinese ink ... ... P.

Chiropodists' appliances: Cabinet instrument steriliser; chair, metal and leather; instrument stands; wash bowl and accessories ... ... P.

Choppers and hatchets ... ... G.L.

Choppers, food ... ... P.

Chromate of Lead ... ... P.

Chrome, green and yellow ... P.

Chrome leather picking bands ... G.L.*

Churns, butter ... ... P.

Cider vinegar ... ... N.P.

Cigar cutting machines (hand driven) P.

Cigarette cases (metal) ... ... P.

Cigarette holders, wooden (not cane) P.

Cinematograph films ... ... G L.

Cinematograph machines... ... N.P.

Cinnabar native ... ... P.

Circuit breakers ... ... P.

Circular blades (for paper slitting machines) ... ... P.

Citric acid ... ... N.P.

Clamps, brass, with steel screw and nut (for connecting rubber and canvas hose to couplings) ... ... P.

Clamp for use with stitching awl ... P.

Clay rings for gas mantles ... P.

Clippers, hair ... ... P.

Clippers, horse ... ... G.L.*

Clipping machines, horse ... N.P.

Clips, clothes ... ... P.

Clips, copper test (for use in testing electrical instruments) ... ... P.

Clips, fountain pen ... ... P

Clips or clamps for wire rope ... P.

Clips, paper ... ... P.

Closing machines. (Tinsmiths' machines.) P.

Cloth, brass metal or phosphor bronze P.

Cloth, camel hair (as woollen goods) ... P.

Cloth, cotton knitted aercel (sanitary towel) ... ... P.

Clothes clips ... ... P.

Clothes dryers ... ... P.
Clothes line reels, metal cases ... P.
Clothes pins, wooden ... ... P.
Cloth, grass ... ... P.
Cloth, horse hair ... ... N.P.
Clothing, ready made suits ... P.
Cloth, leather (oilcloth) ... P.
Cloth, leather, patent (as leather) ... P.
Cloth matting, Japanies, made of rice pulp ... ... P.
Cloth tape, gummed ... ... P.
Cloth, woven galvanised iron wire ... P.
Coach screws or bolt-headed screws ... P.
Coaster slides (as games) ... P.
Cobalt oxide ... ... P.
Cocktail mixer, electro plate ... P.
Cocoanut oil ... ... N.P.
Cocoa pressing machines... ... N.P.
Coffee-making machines ... P.
Coffee-percolators (as hollow ware) ... P.
Coil holders, metal ... P.
Coils—induction—complete ... N.P.
Coke forks, for gas-workers' use .. P.
Combs, curry, steel, wooden handle ... P.
Combs, tortoiseshell ... ... P.
Commutator, copper segments ... P
Commutators for electric motors ... P.
Conche machine (for refining) ... N.P.
Condensed soup ... ... N.P.
Condenser, "Killowatt" ... N.P.
Condensers ... ... N.P.
Confectionery—
Almonds, hard, sugared ... P.
Caramels ... ... P.
Gums ... ... P.
Gums containing spirit ... P.
Jelly beans ... ... P.
Liquorice (up to 30 per cent. added sugar) ... P.
Marzipan ... ... P.
Turkish delight ... P.
Containers or founts for oil (used for ordinary oil lighting or heating lamps) ... ... P.
Contractors for electric meters ... P.
Converter, rotary, electric ... N.P.
Cooking pots ... ... P.
Coolers, cylindrical, for dairies ... P.
Copper foil ... ... P.
Copper oxide ... ... P.
Copper plates or sheets cut to shape and size for engraving ... P.
Copper pot scourer ... ... P.
Copper rollers ... ... P.
Coquilla nuts ... ... N.P.
Cord, cotton ganging ... ... P.
Cord, gold or tinsel ... P.
Cork pressers, roller ... P.
Cork pullers ... P.
Corks, manufactured, for bottles ... N.P.
Corks, sprinkler ... ... P.
Corn brooms and brushes, *i.e.*, sweeping brooms made from broom corn ... P.
Corset covers, Brassieres ... P.
Corset eyeletting machines ... N.P.
Cotter pins ... ... P.
Cotton caulking ... N.P.
Cotton duck for belting, weighing 18 oz. and upwards per square yard ...G.L.*
Cotton "Duraduct" cotton woven conduit, *i.e.*, for protection of electric wires ... ... P.

Cotton fabric, rubber-faced ... P.
Cotton manufactures such as school satchels, map cases, music cases, fishing rod cases and tennis racket cases ... ... P.
Cotton seed ... ... N.P.
Cotton seed oil ... ... N.P.
Cotton, silicate of, slabs ... ... P.
Cotton wadding ... P.
Cotton waste ... N.P.
Cotton, waterproof fabric strap ... P.
Counters, automatic ... ... N.P.
Counters for marine indicators ... P.
Counter weights, suspension, pulley and rings ... ... P.
Couplings, belt, steel ... ... P.
Covers, oil hole ... ... P
Covers, spring, for lubricators ... P.
Cramberry sauce ... ... P.
Cranes, portable (machines) ... N.P.
Crank shaft forgings ... ... P.
Crash, Russia ... ... P.
Crayons ... ... N.P.
Crayons, marking, talc (for marking iron and steel) ... ... N.P.
Cream separators ... ... P.
Crepe cotton ... ... P.
Crepe (wool), "Elastic" ... P.
Crinoline or braid, artificial silk ... P.
Crochet ... ... P.
Crown cork openers ... ... P.
Crystal granulated quartz ... P.
Cups, grease ... ... P.
Cups, metal, collapsible ... ... P.
Cups, oil ... ... P.
Curling tongs for waving hair ... P.
Currants. The term "currants" applies only to dried ... ... N.P.
Curry combs, steel, wooden handle ... P.
Curtain rings, brass ... ... P.
Curtain rods, metal ... ... P.
Cutch extract ... ... N.P.
Cut-outs (brass fitment mounted on earthenware base with earthenware cover (earthenware) ... ... P.
Cutters, for card and lead, *i.e.*, card cutters and lead cutters... ...G.L.*
Cutters, glass .. ...G.L*
Cutters, white metal and brass pattern makers ... ... P.
Cycle alarm "root-a-tooter" .. P.
Cycle burner tips, manufactured from steatite and talc ... ... N.P.
Cyclometer ... ... P.
Cylinders, aluminium .. ... P.
Cylinders for acetylene gas ... P.
Cylinders, steel, for oxygen ... P.
Cylindrical coolers for dairies ... P.
Damper knobs, nickel plated, for use on boilers ... ... P.
Damper regulators—for water and steam boilers ... ... P.
Dating and numbering machines, hand, of all kinds, manufactured largely of metal ... ... P.
Dating or name stamps, *i.e.*, metal or wood with rubber type ... P.
Deacon welt ploughs (shoemaker's tools) ... ... G.L.
Deals battens and boards (plain) ... P.

Dentists' accessories, *i.e.*, absorbent cotton wool, belts (small leather driving for dental foot and electric engines), blow-pipe outfit, blow-pipes (gasolene), cabinets, chucks, collars (rubber and canvas), dental burrs, dental cement, dental pump chairs, disc cutters, discs, enamel cleavers, floss silk, forceps, gutta percha, lancets, leather bellows, ligatures, pliers, pluggers, polishing discs, presses and outfit, probes, punches and wedges, small lathe brushes, small leather buffs, spittoons, tooth brushes (mechanical), tooth polishing brushes tweezers, vulcanizers (dental) G.L.
Diamond dies for wire drawing ... P.
Dictating machine, parts and accessories G.L.
Dictaphone shaving machines ... N.P.
Dies and die stocks ... G.L.
Discs, emery cloth ... ... P.
Discs metal, for centre of rubbers ... G.L.*
Discs, steel, for manufacture of adaptors P.
Discs, valve ... ... P.
Dolls ... ... P.
Door catches. (Stove fittings.) ... P.
Double seaming machines. (Tinsmiths' machines.) ... ... P.
Dovetails. (Stove fittings.) ... P.
Drawing pins ... ... P.
Drawn thread work ... ... P.
Dress shields ... ... P.
Dry colours ... ... P.
Duplicator steel file plates ... P.
"Duraduct" cotton woven conduit, *i.e.*, for protection of electric wires ... P.
Dusting mop, woollen, hand ... P.
Duster, cotton absorbent ... P.
Dutch tonic food, known as "Emergen" (substitute for "Sanatogen") ... N.P.
Dynamos and regulators ... N.P.

Earth colours ... ... P.
Earth sienna ... ... P.
Earmarkers, tin ... ... P.
Ebonite boxes for accumulators, other than for use on motor cars ... N.P.
Ebonite fork separators (for use in connection with electric train lighting) ... ... N.P.
Ebonite tubes for insulating ... N.P.
Edging, cotton canvas ... ... P.
Egg beaters ... ... P.
Egg timers, automatic ... ... P.
Elastic (of rubber and silk) ... N.P.
Elastic (of rubber and cotton) if cotton exceeds 50 per cent. of total weight P.
"Elastic" wool crepe ... ... P.
Electrical accessories and appliances, as follows :—

Adaptors for lamp holders ... P.
Adjustable resistances ... N.P.
Air compressors ... ... N.P.
Air pumps ... ... N.P.
Applique machines ... ... N.P.
Armature magnets for use in electric motors or dynamos ... P.
Armatures for electric motors ... P.
Battery or complete battery cell ... N.P.
Bells and buzzers (for use on telephones) ... ... G.L.
Bells and relays for same (for purposes other than for use on telephones) ... ... P.
Brass component parts for lighting P.
Bulbs of all kinds, for lamps (glass manufactures) ... ... P.
Bulbs of all kinds, and lenses for pocket, hand lamps and torches (glass manufactures) ... P.
Cable cash carriers, complete ... N.P.
Cable cash carriers, in parts ... P.
Caps, brass ... ... P.
Caps, metal, for lamps ... P.
Chargers, magnet ... ... N.P.
Circuit breakers ... P.
Coils, induction, complete ... N.P.
Commutators, copper segments ... P.
Commutators for electric motors ... P.
Condensers ... ... N.P.
Condenser, "Killowatt" ... N.P.
Contractors for electricity meters P.
Converter, rotary ... ... N.P.
Counter weights, suspension, pulley and rings ... ... P.
Cut-outs (brass fitment mounted on earthenware base with earthenware cover) (earthenware) ... P.
Dynamos and regulators ... N.P.
Ebonite tubes for insulating ... N.P.
Fans and parts thereof ... P.
Fitting connector (brass fitment on earthenware base) ... ... P.
Flat iron (as laundry iron) ... P.
Float switches ... ... N.P.
Fuse plugs, screw ... ... N.P.
Fuses, high tension, oil break ... N.P.
Fuses, knife blade and small round N.P.
Galvanic batteries or vibrators ... N.P.
Galvanometers ... ... N.P.
Grill ... ... P.
Heater or radiator, portable ... P.
Hoists, chain, electric (Yale) ... N.P.
Hot plate ... ... P.
Induction coils, complete ... N.P.
Instrument counters (meter gears) N.P.
Insulators, complete (porcelain with metal contact parts) ... P.
Insulators made from mica and asbestos with steel centres or malleable iron ... ... N.P.
Insulators, telegraph or telephone (glass) ... ... P.
"Killowatt" condenser ... N.P.
Lamp-holders, brass or ebonite with or without switch or key ... G.L.
Lamp cases, hand and pocket, fitted with lenses or bulbs ... G.L.
Lamp cases, pocket and hand, made of soft iron scrap, without lenses or bulbs ... ... P.
Lamps, hand, complete ... G.L.
Lamps of all kinds (glass manufactures) ... ... P.
Lamps, pocket, complete ... G.L.
Laundry irons ... ... P.
Lenses, for hand and pocket lamps and torches ... ... P.
Lighting accessories, porcelain, with no brass fitment ... P
Lightning arresters ... N.P.
Magnet chargers ... ... N.P.

Magnets, armature, for use in electric motors or dynamos ... P.
Magnets for electricity meters ... N.P.
Magnets, lifting, and accessories ... N.P.
Measuring instruments ... N.P.
Medical massage instruments ... N.P.
Metallic filament for lamps ... P.
Meter gears, prepayment ... N.P.
Meters, parts of ... ... P.
Morse sounders mounted on mahogany base ... ... N.P.
Motors for driving textile lace machinery ... ... N.P.
Motors for sewing machines ... N.P.
Motors for vacuum cleaners ... N.P.
Motors, small, for fans ... N.P.
Mouse power motors... ... N.P.
Musolaphone transmitters ... N.P.

Plugs, flush, consisting of brass fitment mounted on earthenware base ... ... P.
Plugs, wall, consisting of brass fitment mounted on earthenware base ... ... P.
Port-o-phone (vulcanite fitment and small battery) (for deafness) ... N.P.
Pumps, air ... ... N.P.
Radiator or heater, portable ... P.
Rectifiers for charging batteries ... N.P.
Regulators and dynamos ... N.P.
Rotary converter ... ... N.P.

Screw parts, brass, for use on telephones ... ... P.
Searchlights ... ... N.P.
Shaving pot (as Hollow-ware) ... P.
Splicing sleeves ... ... P.
Soldering irons ... ... P.
Sounders and keys ... ... P.
Standard for portable lamp, with ink-stand ... ... P.
Stoves (As Stoves and Ranges.) P.
Switches... ... ... P.
Tea pot (as Hollow-ware ... P.
Terminals, brass, for fuze board ... G.L.
Toaster for table use ... ... P.
Torch cases fitted with lenses or bulbs ... ... G.L.
Torch cases without lenses or bulbs, made of soft iron scrap ... P.
Torches, complete ... ... G.L.
Tramway signals ... ... N.P.
Transformer machines, *viz.*—paper spinning machines (for insulating the conductors forming the transformer coils) ... N.P.
Trolley pole catchers ... ... P.
Tubes, ebonite, for insulating ... N.P.
Tyre vulcaniser ... ... P.
Vibrators or galvanic batteries ... N.P.
Voltmeters ... ... N.P.
Vulcanite jars and battery parts ... N.P.
Vulcanizers, dental ... ... G.L.
Walnut enamelled pear push (consisting of turned wood with brass and bone mountings) ... ... P.
Watch-winding machines ... P.
Water heaters ... ... N.P.
White enamelled pear push consisting of turned wood with brass and bone mountings) ... P.
White enamelled pear switch (consisting of brass fitment mounted of earthenware and wood base) ... P.
White enamelled wall push (consisting of turned wood with metal mountings) ... ... P.
Wireless detectors ... ... N.P.
Wiring sockets (consisting of brass and porcelain) ... ... P.
"Electroshin" (liquid polish) ... N.P.
Electrotype printing blocks ... P.
Elevator chains ... ... P.
Embossing stamp or press-monogram P.
Embroidery machines ... ... N.P.
Emeralite desk lamps ... ...G.L.*
"Emergen" Dutch tonic food (substitute for "Sanatogen") ... N.P.
Emery boards (for abrasing hard skin and corns) ... ... N.P.
Emery cloth discs ... ... P.
Emery wheel dressers and cutters (used for trueing up emery wheels) ... N.P.
Empties, returned ... ... G.L.
Emulsifiers, machines ... ... P.
Enamelled dial printing machine ... N.P.
Engraved plates, music, pewter ... P.
Envelope fasteners, steel ... ... P.
Envelope sealing machine ... N.P.
Envelopes, straw, for core making and packing iron ware ... ... N.P.
Erasers, sanitary, *i.e.*, thin strip of rubber in nickelled case ... P.
Essence of peach (as strong waters) ... P.
Essential oils, used in the manufacture of perfumery ... ... N.P.
Etch-o-lite dipping machines ... P.
Extracts—
Cutch ... ... N.P.
Fustic ... ... N.P.
Logwood ... ... N.P.
Sumac (containing 28 per cent. tannin) ... ... N.P.
Eye baths, glass ... ... P.
Eyeglass and spectacle cases, metal covered with imitation leather and lined with velvet, etc. ... ... P.
Eyeglass frames, steel and xylonite or steel and rubber ... ... P.
Eye guards, engineers' (consisting of wire gauze faced with glass, enclosed in sheet iron frame for use on lathes, milling and grinding machines ... P.
Eyeletting machines (Corset) ... N.P.
Eye shades (linen) ... ... P.

Fabrikoid (basis:—cotton known as sheeting, drill, duck and sateen, coated with nitrocellulose, castor oil and pigments) ... ... P.
Face cream (not containing glycerine) N P.
Fans, electric, and parts thereof ... P.
Fasteners and buckles for ties ... P.
Fasteners and press studs for wearing apparel ... ... G.L.*
Fasteners, boot button ... ... P.
Fasteners, card, with brass sockets attached, for securing blocks to wood lasts ... ... P.
Fasteners, "Carys" seals and clasps ... P.
Fasteners, corrugated saw edge ... P.
Fasteners, envelope (steel) ... P.

Fasteners, "Hotchkiss" automatic papers ... ... P.
Fasteners, paper (steel) ... ... P.
Fasteners, spring blocks, for shoe lasts P.
Faucet, molasses, suction and measuring ... ... P
Feather materials (apparel) ... P.
Feathers, duck, goose and poultry, for stuffing beds and cushions (down) ... P.
Felspar ... ... N.P.
Felt for paper making machines ... P.
Felt, jute, roofing ... ... N.P.
Felt, roofing, made of refuse from cotton and woollen rags treated with asphalt ... ... P.
Felt, tarred ... ... P.
Felt, "Vulca Unit," used in the manufacture of boots and shoes ... P.
Fenders, ships', made of cane ... N.P.
Fern root (Osmanda), for potting orchids ... ... P.
Ferro-type plate, Japanned iron sheets (as photographic accessories) ... P.
Ferro-vanadium (an alloy of iron and vanadium used in the manufacture of steel) ... ... N.P.
Ferrules—German silver ... P.
Ferrules or nipples, steel for gas radiators ... ... P.
Ferrules—tin—for banding brushes ... P.
Fibre, horn, manufactured from flax, used for electrical insulating purposes N.P.
Fibre, Java ... ... N.P.
Fibre, palm leaf ... ... N.P.
Fibre, steel, polishing ... ... P.
Fibre—vulcanized ... ... N.P.
Figures, base metal, bronzed ... P.
Filament, metallic, for electrical lamps P.
File clip ... ... P.
Files, surgical ... ... P.
Files, watchmakers' ... ... G.L.
Filling cabinets, metal, accessories for P.
Filing cabinets, steel ... ... P.
Films, cinematograph ... ... G.L.
Filters, glass ... ... P.
Filters, oil ... ... P.
Filters, water, cast iron ... ... P.
Fire clay goods ... ... P.
Fire escape, automatic ... ... N.P.
Firelighters, Japanese ... ... N.P.
Fishing lines, saline enamelled silk ... P.
Fishing reels, brass ... ... P.
Fishing rod cases (cotton manufactures) ... ... P.
Fishing rods, bamboo ... ... N.P.
Fishing rods, split cane ... ... N.P.
Fittings, stove, *i e*, dovetails, door catches and hinged tubes ... P.
Flags, coopers' ... ... N.P.
Flashlight pencil (pencil holder and flash lamp combined) ... ... G.L.
Flasks, thermos ... ... P.
Flasks, vacuum ... ... P.
Flat iron, electrical (as laundry iron)
Flax seed ... ... N.P.
Float switches ... ... N.P.
Flooring boards, planed and prepared, tongued and grooved ... ... P.
Flour sifters .. .. P.
Flour, wood ... ... N.P.
Flower pots, bronze—Japanese art metal ... ... P.

Flowers, imitation, and figures made of gum paste, sugar coated ... N.P.
Flowers, natural, dried and dyed ... N.P.
Fluting machine (used for the crimping or fluting of cloth) ... P.
Fly traps and killers ... ... P.
Fog horns, Norwegian machine ...G.L.*
Food choppers ... ... P.
Foot arch supports (metal and leather) P.
Forges and blowers, portable ... P.
Forgings, crank, shaft ... ... P.
Forgings for bicycles ... ... P.
Fork separators, ebonite (for use in connection with electric train lighting) ... ... N.P.
Forks, coke, for gasworkers' use ... P.
Forks, garden and agricultural, without handles ... ... P.
Forks, garden and agricultural, with handles ... ... G.L.
Forks, hay ... ... G.L.*
Foundry ladles or bowls—iron ... P.
Fountain pen clips ... ... P.
Fountain pens not containing gold nibs N.P.
Fountains, lawn (revolving) ... P.
Founts or containers for oil (used for ordinary oil lighting or heating lamps) ... ... P.
Founts, overhead washing, for carriages and motor-cars ... P.
Frames and fittings (metal), umbrella. P.
Frames, bag and pouch ... ... P.
Frames, complete or in parts, metal for ladies' hand bags ... ... P.
Frames, metal, loose-leaf (for perpetual ledger) ... ... P.
Freezers, ice-cream ... ... P.
Fringes, silk... ... ... P.
Fruit jellies ... ... P.
Fruit pectin (as bottled fruits) ... P.
Furnace blocks (made of refractory clay), for glass making furnaces ... P.
Furnace, gas, forced draught ... P.
Furs, uncut, unshaped or not partly manufactured ... ... N.P.
Fuse plugs, screw ... ... P.
Fuses—high tension oil break ... N.P.
Fuses—knife blades and small round (electric) ... ... N.P.
Fustic extract ... ... N.P.

Galalith—manufactures of ... N.P.
Galvanic batteries or vibrators ... N.P.
Galvanised iron wire cloth, woven ... P.
Galvanometers ... ... N.P.
Gamboge ... ... P.
Gamboge gum ... ... P.
Gammeter multigraph printing machine N.P.
Ganging cord, cotton ... ... P.
Garlic ... ... N.P.
Gas burner castings, iron for stoves ...G.L.*
Gas furnace, forced draught ... P.
Gas Lamps and parts of, other than burners ... ... P.
Gas lighters—Simplex (as wood manufactures) ... ... P.
Gas mantle holders, metal ... P.
Gas meters, brass, parts of ... P.
Gas meters, cast iron, parts of ... P.
Gas regulators, iron, parts of ... P.
Gasolene blow-pipes (dentists' accessories) ... ... G.L.

Gates or taps for oil or molasses ... P.
Gauze, brass wire ... ... P.
Gear pumps ... ... N.P.
Gear wheels, raw hide ... ... N.P.
Giant strides (as games) ... P.
Gilding solution ... ... P.
Glass cutters ... ...G.L.*
Glass grinding machines ... N.P.
Gloves :—
Housemaids', made of cotton fabric (for cleaning purposes) ... P.
Leather, with astrakan backs and lined with wool ... ... P.
Motor, made of sheep skins and cotton fabric ... ... P.
Woolen, knitted (as hosiery) ... P.
Gloves or mitts for polishing (made of wool front and American cloth) ... P.
Glue, bone ... ... N.P.
Goats' hair cashmere ... ... N.P.
Goldbeaters' skin ... ... G.L.
Gold essence... ... ... P.
Gold foil, imitation ... ... P.
Gold leaf ... ... P.
Gold leaf, imitation (brass or metal leaf) ... ... P.
Gold paint ... ... P.
Gold wire ... ... P.
Gong shells, steel ... ... P.
Goods consisting wholly or mainly of rubber ... ... G.L.
Goods of prohibited kinds (Government property) consigned to officers in H. M. service ... ... G.L.
Goose quill cuttings ... ... N.P.
Government property (goods of prohibited kinds) consigned to officers in H. M. service ... ... G.L.
Graphite ... ... N.P.
Grapho-grease ... ... N.P.
Grass cloth ... ... P.
Grasses, dried ... ... N.P.
Grease cups ... ... P.
Grease—Grapho ... ... N.P.
Grease paints ... ... P.
Gredag, mineral grease with small percentage of graphite... ... N.P.
Grill, electric heating ... ... P.
Grinding machine (hand power) ... P.
Grinding plates for coffee grinding mill ... ... P.
Grinding stones ... ... G.L.
Grindstone frames and fixtures, metal P.
Grips, wooden, for electric lamps ... P.
Ground nut oil ... ... N.P.
Guillotine, rubber (hand power) ... P.
Gum, box toe, made of shellac and coal tar benzol... ... ... N.P.
Gumming machines, hand ... N.P.
Gun barrels, locks and furniture ... N.P.
Gunwad, made entirely of cowhair ... N.P.
Gut, silk worm ... ... N.P.
Gut strings ... ... G.L.

Hack saw blades ... ...G.L.*
Hair clippers ... ... P.
Hammers and hammer heads ... G.L.
Handkerchiefs, cotton, plain, with drawn thread border ... and lamps, electric, complete ... P.
... G.L.
Handles, "Alaska," for boiler doors P.
Handles, broom ... ... P.
Handles, brush, painters, made of ash or hickory (as tool handles) ... P.
Handles, cover (of wood and metal) for repairing tea-pots ... P.
Handles, umbrella (lacquered) (as wood manufactures) ... ... P.
Handwarmers for muff or pocket ... P.
Hangers, cast iron, for shafting ... P.
Hangars or tags, suspension, cotton cloth gummed ... ... P.
Hardware—
This is taken to include all articles of base metal which are not—
1. Materials used for constructional purposes such as plates, bars, angles, rods, etc, which are not sold in the retail trade.
2. Articles highly manufactured of a special character such as complex machines, scientific instruments, etc.

(See separate Hardware List).

Haricot beans ... ... N.P.
Harness snap ... ... P.
Hasps ... ... P.
Hat bodies, wool and fur ... P.
Hatchets and choppers ... ... G.L.
Hay forks ... ... G.L.
Heater or radiator, portable, electric ... P.
Heaters, carriage ... ... P.
Heaters, water (electric)... ... P.
Heaters, water (gas) ... ... P.
Heddles, steel ... ... P.
Helmets, pith ... ... P.
Hematine crystals ... ... N.P.
Hemp ... ... N.P.
Hem yarns ... ... N.P.
Hemp manufactures of ... ... N.P.
Henna leaves ... ... N.P.
Hide, enamelled patent leather) ... P.
Hide fleshings ... ... N.P.
Hinged tubes (stove fittings) ... P.
Hinge pins, with cone heads ... P.
Hinges of all metals ... ... P.
Hob nails ... ... P.
Hoes, garden and agricultural, without handles ... ... P.
Hoes, garden and agricultural, with handles ... ... G.L.
Hoists, air ... ... N.P.
Hoists, chain, electric (Yale) ... N.P.
Holders, coil (metal) ... ... P.
Holders for rubber, stamps *i.e.*, metal base with wooden handle ... P.
Holders—roll paper ... ... P.
Honey ... ... N.P.
Hoods, felt ... ... P.
Hoof horn, manufacturers of ... P.
Hooks, brass... ... ... P.
Hooks, cargo... ... ... P.
Hooks, coat and hat, wire ... P.
Hooks shoe lacing ... ... P.
Hooks, screw, for coat hangers ... P.
Hooks, steel, belt (for binding machiney belting) ... ... G.L.
Hooks, tenter ... ... P.
Hooks, wire (other than coat or hat hooks) ... ... P.
"H.O." slides ... ... G.L.
Hooping, iron or steel ... ... P.

Hoops, wooden, for barrels ... P.
Horn fibre, manufactured from flax, used for electrical insulating purposes N.P.
Horn piths ... ... P.
Horns, rhinoceros ... ... P.
Horse clippers ... ...G.L.*
Horse clipping machines .. ... N.P.
Horse-hair cloth ... ... N.P.
Horse-hair, imitation ... ... N.P.
Horse raddish, evaporated ... P.
Hose, garden, mainly of rubber ... N.P.
Hose, rubber ... ... N.P.
"Hotchkiss" automatic paper fasteners ... ... P.
"Hotchkiss" staple presses P.
"Hotchkiss" tag machines P.
Hot-plate (electric) ... ... P.
Household appliances :—Apple peelers, potato peelers, flour sifters, knife sharpeners, etc. ... ... P.
Hydraulic rams ... ... N.P.
Hypodermic syringes ... ... N.P.

Ice-cream freezers ... P.
Iceland moss ... ... N.P.
Ignition wheels for automatic lighters P.
Implement brackets ... ... P.
Incubators, cast iron wood ...G.L.*
Indian ink .. .. P.
Induction coils, complete... ... N.P.
Insect powder ... ... N.P.
Insoles for boots and shoes (manufactured of leather and wool or felt) P.
Instrument counters (meter gears) ... N.P.
Instruments, medical massage (electro) N.P.
Insulating silks and cloths for electrical works (as oilcloths) ... P.
Insulators complete, porcelain with metal contact parts ... ... P.
Insulators made from mica and asbestos with steel centres or malleable iron N.P.
Insulators, telegraph or telephone (glass) ... ... P.
Ipecacuanha ... ... N.P.
Iron oxide ... ... P.
Irons, laundry ... ... P.
Iron sheets (japanned), ferrotype plate (as photographic accessories) ... P.
Iron-ware and furniture used for poultry farming ... ... P.

Jacks, lifting ... ... G.L.
Jam ... ... P.
Japanese bronze flower pots (art metal) P.
Japanese bronze vases (art metal) ... P.
Japanese cloth matting, made of rice pulp ... ... P.
Japanese pin cushions (covers made of silk and stuffed with bran or rice) P.
Japan wax, used for lubricating cotton driving ropes ... ... N.P.
Jars, pickle (glass, ornamental) ... P.
Jars, vacuum ... ... P.
Java fibre ... ... K·P.
Jelies, fruit ... ... P.
Jerseys. (As hosiery).
Jewel cases, small, for packing jewellery (of wood and imitation leather, lined with velvet, satin, etc.) ... P.
Jewellery—
1. Beads, imitation pearl ... P.
2. Cameos and similar articles mounted on base metal which does not contain any precious metal ... P.
3. Cameos unmounted ... N.P.
4. Jewellery, imitation, manufactured of base metal (including base metal covered with gold, silver or platinum) ... P.
5. Mosaic, mounted on base metal P.
6. Necklets, bead and coral ... P.
7. Pearls and unset precious stones other than unset diamonds ... G.L.*
8. Pearls, imitation, and imitations of other precious stones ... P.
9. Rings for chains (base matel) P.
Jewellery boxes other than plain cardboard ... ... P.
Joints and catches for brooches ... P.
Jute, woven... ... ... N.P.

Key blanks ... ... P.
Key buttons, celluloid ... ... P.
Key rings, steel ... ... P.
Keys, for opening cans ... ... P.
Khaki webbing (cotton) ... ... P.
"Killowatt" condenser... ... N.P.
Kirschwasser ... ... P.
Kitchen utensils ... ... P.
Knife sharpeners (household appliances) P.
Knobs, damper, nickel plated, for use on boilers ... ... P.
Knobs or pegs, japanned iron ... P.
Kolynos ... . P.

Label dampers, metal ... ... P.
Labels, metal ... ... P.
Laces, leather belt (used for joining driving belts, etc.) ... ... G.L.
Laces, shoe (cotton) ... ... P.
Lacquered umbrella handles (as wood manufactures) ... ... P.
Lactometers ... ... N.P.
Ladder tape, cotton, for venetian blinds P.
Ladders, horizontal (as games) ... P.
Ladles or bowls, foundry, iron ... P.
Lakes of all colours ... ... P.
Lamp black... ... ... P.
Lamp burners, gas or oil... ...G. L.*
Lamp cases, hand and pocket, electric fitted with lenses or bulbs ... G.L.
Lamp cases, hand and pocket, electric, made of soft iron scrap, not fitted with lenses or bulbs ... P.
Lamp holders, electrical, brass or ebonite, with or without switch or key G.L.
Lamps, blow, and parts thereof ... P.
Lamps, electric, of all kinds (glass manufactures) ... ... P.
Lamps, emeralite, desk ... ...G.L.*
Lamps, gas, and parts of, other than burners ... . P.
Lamps, hand electric, complete ... G.L.
Lamps, oil, of all kinds ... ... P.
Lamps, pocket, electric, complete ... G.L.
Lanterns, hurricane ... ...G.L.*
Lanterns, tubular, for farm use ....G.L*
Laths, wood... ... ... P.
Laundry irons .. ... P.
Laundry tablets ("La France") ... P.
Lava stone (basalt) ... ... P.

Lawn fountains (revolving) ... P.
Lawn Sprinklers ... ... P.
Leaders, cattle (small steel fitment for use in leading cattle) ... ... P.
Lead foil ... ... P.
Leather (artificial), made of cotton ... P.
Leather boards ... ... P.
Leather cloth (oilcloth) ... ... P.
Leather cloth, patent as leather ... P.
Leather cut stock :—Heels, inner soles, lifts, middles, outsoles, vamps, quarters, stiffeners, skivings, split lifts, toe caps, toe pieces, toe puffs * ... P.
Leather, patent (enamelled hide) ... P.
Leather, Russia (for book-binding) ... P.
Leather sheets ... ... P.
Ledger binders, loose leaf, complete (cover made of cardboard covered with cotton canvas) ... ... P.
Leme green ... ... P.
Lemon squeezers, glass ... ... P.
Lentils (dried) ... ... N.P.
Letter franking and obliterating machine ... ... N.P.
Lever fittings (metal) for correspondence files ... ... P.
Lever or lifter, steel, for metal bungs P.
Levers, cycle tyre ... ... P.
Lichens and moss ... ... N.P.
Lids, metal movable, for tins or glass bottles ... ... P.
Lighters, gas, "Simplex" (as wood manufactures) ... ... P.
Lighters, metal, pocket ... ...G.L.*
Lighting arresters ... ... N.P.
Lima beans ... ...G.L.*
Linen canvas ... ... P.
Linen, sensitised, for engravers ... P.
Linseed ... ... N.P.
Linseed oil ... ... N.P.
Liquorice root ... ... N.P.
Lisodis fount or distributor ... P.
Litharge ... ... P.
Lithographic printing, shading medium plates ("Days") ... ... N.P.
Lithopone ... ... P.
Locks and padlocks ... ... P.
Locust beans ... ... N.P.
Louar casing—substitute for sausage and preserved meat casings (not gut), made of wood pulp or other such materials of special preparation ... P.
Logwood extract * ... N.P.
Loofah, and loofah socks (dried vegetable substance with cotton binding)... N.P.
Looms, netting (machinery) ... N.P.
Loops, brass... ... ... P.
Lubricator spring covers .. ... P.
Lubricators, gunmetal, for refrigerating machinery .. .. P.
Lubricators, iron and steel ... P.
Log straps (cotton) ... ... P.

Machines :—

Adding and listing ... ... N.P.
Addressograph, parts of, such as metal drawers, wooden stands with metal attachments, and iron stands ... ...G.L.*
Apple paring and coring (hand power) ... ... P.
Applique ... ... N.P.
Automatic slot game... ... P.
Bacon cutting ... ... N.P.
Band saw setting (hand driven) ... P.
Bookbinding ... ... N.P.
Bottle brushing and washing ... N.P.
Bottle corking (hand) ... P.
Bottle making ... ... N.P.
Box catch fastening and punching (hand power) ... ... P.
Bread cutting ... ... N.P.
Bread making (hand driven) ... P.
Button covering (hand) ... P.
Button hole ... ... N.P.
Button sewing-on ... ... P.
Calculating, patent wage ... N.P.
Carriage tyring ... ... P.
Chain making (power driven) ... N.P.
Cigar cutting (hand driven) ... P.
Cinematograph ... ... N.P.
Clipping, horse ... ... N.P.
Cocoa pressing ... ... N.P.
Coffee making ... ... P.
Conche (for refining)... ... N.P.
Corset eyeletting ... ... N.P.
Cranes, portable ... ... N.P.
Dating and numbering, all kinds, manufactured largely of metal (hand) ... ... P.
Dictaphone shaving ... ... N.P.
Dictating, parts and accessories ... G.L.
Embroidery ... ... N.P.
Emuslifiers ... ... P.
Enamelled dial printing ... N.P.
Envelope sealing ... ... N.P.
Etch-o-lite dipping ... ... P.
Fluting (used for the crimping or fluting of cloth) ... ... P.
For working on glass, such as grinding prisms for field glasses N.P.
Foundation mill for waxcomb making ... ... N.P.
Gammeter multigraph printing ... N.P.
Grinding (hand power) ... P.
Gumming (hand) ... ... N.P.
Hand button covering ... P.
Hosiery weighing (scales) ... P.
Letter franking and obliterating ... N.P.
Looms, netting ... N.P.
Meat chopper and sausage filler combined ... ... P.
Milk weighing ... ... N.P.
Mincing (power driven) ... N.P.
Mitring and wood trimming (hand power) ... ... N.P.
Numbering and dating, all kinds, manufactured mainly of metal (hand) ... ... P.
Over-edge sewing ... ... P.
Paint spraying ... ... P.
Pencil sharpening ... ...G.L.*
Potato mashing (hand) ... P
Potato mashing (power driven) (Peerless) ... ... N.P.
Rivet setting (hand power) ... P.
Scroll shears (hand driven) ... P.
Sealing, rapid ... ... P.
Shoe stretching ... ... P.
"Speedograph" letter producing N.P.
Spraying, for white and lime washing and paint ... ... P.

Stamp fixing ... ... N.P.
Stencil cutting ... ... N.P.
Tag, "Hotchkiss" ... ... P.
Textile weighing ... ... P.
Timing, automatic ... ... N.P.
Tinsmiths' (hand driven) ... P.
Bar folder ... ... P.
Beading ... ... P.
Burring ... ... P.
Closing ... ... P.
Double seaming ... ... P.
Paning-down ... ... P.
Tinsmiths' (power driven) ... N.P.
Watch winding (electric) ... N.P.
Wire stitching ... ... N.P.
Wood mitring and trimming (hand power) ... ... N.P.
Yarn testing ... ... N.P.
Yeast separating ... ... N.P.
Machine parts (aluminium) ... P.
Machine pumps ... ... N.P.
Machine tools. (See footnote.†)
Magnesia rings (manufactured of magnesia and potters' clay), for incandescent gas mantles ... ... P.
Magnesite ... ... G.L.
Magnesium mantle rings ... P.
Magnet chargers ... ... N.P.
Magneto, motor car ... ... P.
Magnets, armature, for use in electric motors or dynamos ... ... P.
Magnets and accessories, lifting ... N.P.
Magnets for aviation ... ... P.
Magnets for electricity meters ... N.P.
Magnets, steel ... ... P.
Mails, weaver, steel ... ... P.
Mandalay sauce ... ... P.
Mangano silico aluminium ... N.P.
Manicure sets (consisting of scissors, nail files, tweezers, polishers, etc.) ... P.
Map cases. (Cotton manufactures)
Marble—ordinary tombstones and mantelpieces to be regarded as stones and slates... ... ... P.
Marble, powdered ... ... G.L.
Marine motors and shafting (if clearly not applicable to motor cars) ... N.P.
Marmalade ... ... P.
Massage instruments ... ... N.P.
Mat bags made of rice straw ... P.
Match stands (metal) ... ... P.
Mathematical drawing instruments, *i.e.*, drawing pens, compasses, dividers, spring bow-pens, and pencils ... ... N.P.
Matting, China ... ... P.
Matting, Japanese, made of rice pulp (cloth) ... ... P.
Matting, Japanese, willow ... P.
Mattress ticks, Belgian (cotton or flax and cotton mixed) ... ... P.
Maw skins or "vells" ... ... P.
Measuring instruments, electrical ... N.P.
Measuring instruments, optical (aluminium) ... ... P.
Measuring pumps ... ... N.P.
Measuring tapes and rules of any material excepting wood ... G.L.

† Machine tools, being covered by the Machine Tool Proclamation of 1915, are not dealt with by the Department of Import Restrictions.

Measuring rules, wood ... P.
Meat chopper and sausage filler combined ... ... P.
Meat seals made of cold rolled steel strip ... ... G.L.*
Medical massage instruments, electro N.P.
Mem-index (small card-index cabinet) P.
Mesh in strips or rolls for the manufacture of bags, base metal G.L.*
Metal, pulverised (used for hardening concrete floors in factories and other buildings) ... ... N.P.
Meter gears, prepayment (electric) ... N.P.
Meters, gas—brass parts of ... P.
Meter, gas, cast iron and parts of ... P.
Meters, parts of (electrical) ... P.
Meters parts of, steel ... P.
Meters, petrol ... ... N.P.
Meters, tally, used in lumber trade ... N.P.
Meters, water ... ... N.P.
Methyl acetone ... ... N.P.
Metronomes... ... ... P.
Mica, raw ... ... N.P.
Microscopes ... ... N.P.
Milk food, Nestles ... ... P.
Milk powder (dutiable) ... ... P.
Milk-weighing machines ... N.P.
Mincing machine, worked by power ... N.P.
Minium ... ... P.
Mirrors, mounted and unmounted, of all sorts ... ... P.
Mitring and wood trimming machine (hand power) ... ... N.P.
Mitts or gloves for polishing (made of wood front and American cloth) ... P.
Mohair plush ... ... P.
Moisteners, glass, with felt tongues ... P.
Monogram embossing stamp or press P.
Mopheads (wood handle with metal fitting) ... ... P.
Mops, hand dusting, woollen ... P.
Morse sounders, mounted on mahogany base ... ... N.P.
Mosaic jewellery, mounted on base metal ... ... N.P.
Mosaic, ordinary ... P.
Moss and lichens ... ... N.P.
Moss, Iceland ... ... N.P.
Motor bath chairs ... ... P.
Motor boats ... ... P.
Motor car washer ... ... P.
Motors and shafting, marine (if clearly not applicable to motor cars) ... N.P.
Motors, electrical, for sewing machines. N.P.
Motors (engines and magnetos), for agricultural motor ploughs ... P.
Motors, electric, for driving textile machinery ... ... N.P.
Motors, electric for vacuum cleaners ... N.P.
Motors, small, for electric fans ... N.P.
Motor wrenches (motor car accessories) P.
Moulds, Bullet ... ... G.L.
Moulds, button, fillings and backs ... P.
Moulds, porcelain, for the manufacture of rubber gloves ... ... P.
Moulds, wood ... ... P.
Mounts (metal) for ice bags ... P.
Mouse power motors ... ... N.P.
Mouse traps (wood and wire) ... P.
Mouthpieces, bamboo ... ... N.P.
Mushrooms, drid ... ... N.P.

Music cases, (cotton manufactures) ... P.
Musk, raw ... N.P.
Muslins (cotton) ... P.
Muselaphone transmitters ... N.P.
Mustard ... ... N.P.
Mustard dressing ... ... P.

Nail or tack pullers ... ... P.
Nails and tacks made of scrap metals P.
Nails, brass ... ... P.
Nails, hob ... ... P.
Nails, iron, cut ... ... P.
Nails, iron, with all brass heads ... G.L.
Nails, iron, with brass covered heads G.L.
Nails or studs for boots and shoes for mountaineering purposes ... P.
Nails upholstery, made of wood and metal ... ... P.
Nails, wire ... ... G.L.
Naval instruments, brass screw parts P.
Necklets, bead and coral P.
Needles, hosiery ... ... G.L.
Needles, sewing machine P.
Nestlé's milk food ... P.
Netting looms ... N.P.
Nickel oxide ... P.
Nippers, wire ... ... G.L.
Nipples or ferrules, steel, for gas radiators ... ... P.
Noils, camel hair ... P.
Noils, white merino wool (semi-manufactured article) ... ... P.
Norwegian fog horns (machine) ... G.L.
Numbering and dating machines, hand, of all kinds, manufactured largely of metal ... P.
Nuts and bolts, brass ... G.L.
Nuts and bolts, carriage ... G.L.*
Nuts and bolts, round headed, stove P.
Nuts, brass, for aneroid baroeters ... G.L.
Nuts, Coquilla ... N.P.
Nuts, ground, canned, bottled dried, or preserved ... ... P.
Nuts, ground, not canned, bottled, dried, or preserved ... N.P.
Nuts, iron or steel ... ... G.L.*

Oars made from ash wood ... P.
Ochre ... ... P.
Officers in his Majesty's service, goods of prohibited kinds consigned to. (Government property.) ... G.L.
Oil cans, mower machine ... P.
Oil cans, reaper ... ... P.
Oil cleanser, "Wondermist" ... N.P.
Oil containers or founts (used for ordinary oil lighting or heating lamps) P.
Oil cups ... ... P.
Oildag. (Concentrated lubricant composed of Acheson graphite, mineral oil, rice powder, and ammonia) ... N.P.
Oilers, pocket ... ... P.
Oil hole covers ... ... P.
Oil lamps of all kinds ... ... P.
Oil pumps, brass ... ... P.
Oils :—
- Bergamot ... ... N.P.
- Castor ... ... N.P.
- Cocoanut ... ... N.P.
- Cotton seed ... ... N.P.
- Essential, used in the manufacture of perfumery ... ... N.P.
- Ground nut ... ... N.P.
- Linseed ... ... N.P.
- Rape seed ... ... N.P.
- Soya bean ... ... N.P.
- Sperm ... ... N.P.

Oil stones ... ... G.L.
Oil stoves ... ... P.
Ojimes, *i.e.*, beads made of base metal, stone, glass, bone or wood ... P.
Oleine ... ... P.
Olives ... ... P.
Olives in brine ... ... N.P.
"Omo" sheeting (cotton fabric coated with waterproof solution) ... P.
Onions ... ... N.P
Onion powder ... ... P.
Optical measuring instruments (aluminium) ... ... P.
Osmonda, root of fern (used for potting orchids) ... ... P.
"Orona" soap cleanser ... ... P.
Orpiment ... ... P.
Orris root ... ... N.P.
Over-edge sewing machines ... N.P.
Overhead wash founts for the cleaning of carriages and motor cars ... P.
Oxide of cobalt ... ... P.
Oxide of copper ... ... P.
Oxide of iron ... ... P.
Oxide of nickel ... ... P.
Oxide of tin ... ... P.
Oxide of zinc ... ... P.
Oxygen containers (steel cylinders) ... P.

Packing, manufactured mainly of cotton for engines of all kinds (cotton manufactures) ... ... P.
Padlocks and locks ... ... P.
Pads, rubber stamp inking, in tin boxes ... ... N.P.
Paint boxes, small metal, containing cheap water colours (toys) ... P.
Paint in wooden boxes ... P.
Paint in tin boxes ... ... P.
Paint spraying machines ... P.
Palms, dried ... ... N.P.
Paning-down machines (tinsmiths' machines)... ... ... P.
Pans (vacuum) copper, for use in dairies ... ... P.
Paper roll holders ... ... P.
Paper tester (Mullen's) ... ... P.
Paragon tape (for insulating joints in electric cables and wires) ... P.
Parasols, children's, cotton and bamboo (toys) ... ... P.
Parisian blue ... ... P.
Parquet woods (manufactured wood) P.
Pastry boards ... ... P.
Patent wage calculating machines ... N.P.
Pattern racks (of metal) as used by clothiers and tailors... ... P.
Pavements blocks, glass ... P.
Peach essence (as strong water) ... P.
Pearl beads, imitation ... ... P.
Pearls and unset precious stones other than unset diamonds ... ... G.L.*
Pearls, imitation, and imitations of precious stones ... ... P.

Peas, dried	N.P.
Peat dust	P.
Peel in brine ...	N.P.
Pegs or knobs, japanned iron ...	P.
Pencil flashlight (pencil holder and flash lamp combined)	G.L.
Pencil holders, metal (no wood) ...	G.L.*
Pencil sharpening machines ...	G.L.*
Pencil sharpeners (metal)	P.
Pencil tips (brass) ...	P.
Pencils, lead	N.P.
Pencils slate	N.P.
Pen holders (metal)	G.L.*
Pen holders (with metal grip) ...	N.P.
Pen holders, wooden sticks for ...	P.
Pen holders, wooden stick with vulcanite fitment...	N.P.
Pennants and banners, decorative ...	P.
Pen nibs, gold	P.
Pen nibs, steel	P.
Pens, fitted with gold nibs ...	P.
Pens, fountain, not containing gold nibs	N.P.
Pens, stylographic	N.P.
Perambulator joints, steel ...	P.
Percolators, coffee (as Hollow-ware)	P.
Percussion cap shells	N.P.
Perfectol (a liquid cleaner, not a soap)	N.P.
Perforators, letter (for filing purposes)	P.
Perfumes, synthetic	P.
Personal effects of British officers and soldiers killed in action ...	G.L.
Phosphate of lime	N.P.
Phosphate (tri-basic) of lime ...	N.P.
Phosphate rock	N.P.
Phosphor bronze or brass metal, cloth	P.
Photographic apparatus includes any article or part thereof designed or adapted or commonly used for the taking and developing of photographs ...	P.
Photographic films	P.
Photographic glass	P.
Photographic printing frames, wooden	P.
Photographic shutters, metal ...	P.
Photomicrographic apparatus ...	N.P.
Picking bands, chrome leather ...	G.L.*
Piercers, round hole	P.
Pig-skin riddles, wooden rim, pig-skin centre	P.
Pile drive hammers (power driven) ...	N.P.
Pimentos and pimientos	N.P.
Pincers, steel	P.
Pin cushions, Japanese (covers made of silk and stuffed with bran or rice husks)	P.
Pine blocks (for match-making) ...	P.
Pins, cane	N.P.
Pins, drawing	P.
Pins, hinge, with cone heads ...	P.
Pins, push, made chiefly of glass ...	P.
Pins, taper, steel	P.
Pins, wire	G.L.
Pipe fittings, cast, *i.e.*, bends, bushings, caps, couplings, crosses, elbows, lock-outs, nipples, plugs, tees ...	P.
Pipes, aluminium	P.
Pipes (clay), tobacco	N.P.
Pipes, tobacco	N.P.
Plait, chenille, made principally of artificial silk and ramie	P.
Plait, rush	N.P.
Plait (Swiss), mohair and imitation silk	P.
Plait, visca	P.
Plaits and braids, chip, straw, or wood	P.
Plaits, artificial silk with chip foundation	P.
Plants, small parcels of, sent as gifts to the Royal Gardens at Kew from similar institutions abroad ...	G.L.
Plant sprayer, hand (also used for distributing disinfectants)... ...	P.
Plate, black	N.P.
Plates, for duplicator steel file ...	P.
Plates, grinding, for coffee mill ...	P.
Plates, pewter, engraved for music ...	P.
Plates or sheets, copper, cut to shape and size for engraving	P.
Plates, steel for patterns ...	P.
Plasterers' and bricklayers trowels (as masons' tools)	G.L.
Pliers.	G.L.
Plugs, chaplet taper	P.
Plum water	P.
Plush, mohair	P.
Plywood	P.
Pocket lighters, metal	G.L.*
Pocket oilers	P.
Polish, liquid, "Electroshine" ...	N.P.
Pomades (Perfumery)	P.
Porcelain electric light accessories (no brass fitment)	P.
Pork and beans, tinned	G.L.*
Port-o-phone (vulcanite fitments and small battery) (for deafness) ...	N.P.
Postal packets, oiginal consignments of, non-delivered to addressees, returned intact to this country ...	G.L.
Potash, caustic	N.P.
Potato mashing machine (hand) ...	P.
Potato mashing machine (Peerless) (power driven)	N.P.
Potato peelers (household appliances)...	P.
Pot cleaners (strands of cotton with a thin interwoven twist of copper, the whole mounted on a wooden stick) ...	P.
Pots, cooking	P.
Pots, flower, Japanese bronze (art metal)	P.
Pots, glass, jam, ornamental ...	P.
Poultry farming ironware and furniture	P.
Pourers, glass	P.
Powder bronze (gold)	P.
Powder colours	P.
Powderpaint	P.
Precious stones, Pearls and unset precious stones other than unset diamonds	G.L.*
Presses, trouser	P.
Press for transformer cores ...	N.P.
Pressing machines (cocoa) ...	N.P.
Press studs and fasteners (metal) for wearing apparel ...	G.L.*
Primus stoves, burners for, and tools for removing nipples from the burners ...	P.
Printers, iron spacing material ...	P.
Printing blocks, electrotype ...	P.
Printing machine blankets ...	P.
Printing machines, for enamelled dials	N.P.
Printing tie-ups	P.
Printing type (as Hardware) ...	P.
Prohibited goods (Government property) consigned to officers in His Majesty's service	G.L.

Puff boxes, fancy, metal, with puff ... P.
Puffs, power ... ... P.
Pulleys and pulley blocks ...G.L *
Pulleys, wooden ... ... P.
Pulverised metal in powder (used for hardening factory and other concrete floors) ... ... N.P.
Pumice stone and pumice powder ... G.L.
Pumps, air (electric) ... N.P.
Pumps, boiler feed ... ... N.P.
Pumps, gear... ... ... N.P.
Pumps, machine ... ... N.P.
Pumps, measuring ... P.
Pumps, not driven by power ... P.
Pumps, oil, brass ... ... P.
Pumps, power driven ... ... N.P.
Punches for poultry ... ... P.
Punches for sealing outfits ... P.
Punches, steel, letters and figures ... P.
Purses, brocade, cotton (cotton manufactures) ... ... P.
Purses, metal ... ... P.
Push pins, made principally of glass ... P.

Quaboag, *i.e.*, leather sheet composed of ground and shredded sole cuttings compressed ... ... P.
Quartz, granulated crystal ... P.
Quinquina bark ... ... N.P.

Racks, pattern, metal, used by clothiers and tailors ... ... P.
Racks, tin, for holding rubber stamps P.
Racks, toast, bamboo ... ... P.
Radiator or heater, electric, portable... P.
Radiolaria (diatomite) ... ... P.
Rags, angola (as woollen rags) ... N. P.
Rags, woollen ... ... N. P.
Rails, tramway ... ... N. P.
Rakes, garden and agricultural, without handles ... ... P.
Rakes, garden and agricultural, with handles ... ... G. L.
Ramie braid ... ... N. P.
Rams, hydraulic ... ... N. P.
Rape seed ... ... N. P.
Rape seed oil ... ... N. P.
Rattan, canvas lined ... P.
Rattans ... ... N. P.
Rat traps (wood and wire) ... P.
Razor blade sharpeners, safety ... G. L.*
Razor holders, safety ... ... P.
Razor safety blades, steel blanks for P.
Razor sharpeners, mechanical ... G. L.*
Razor strops and razor stroppers, automatic .. .. G. L.*
Reamers, as taps ... ... G. L.
Reaper oil cans ... ... P.
Recorders, mono-combustion ... N. P.
Rectifiers for charging batteries ... N. P.
Red argoles ... .. N. P.
Red lead ... ... P.
Red oxide ... ... P.
Reeds ... ... N. P.
Reels, fishing, brass ... .. P.
Reels, iron, for papers slitting machines ... ... P.
Reels, shuttles, spools, and bobbins ... P.
Reflectors enamelled iron ... P.
Regulators and dynamos ... N. P.

Regulators, damper, for water and steam boilers .. ... P.
Regulators, gas, iron, and parts of ... P.
Regulators, temperature ... N. P.
Rennet (bladders, casings, etc.) ... P.
Ribbons, typewriter ... ... P.
Riddles, pig-skin, wooden rim, pig-skin centre ... ... P.
Rifles of all kinds ... ... P.
Rings and screws (for compasses) ... P.
Rings, clay, for gas mantles ... P.
Rings, curtain, brass ... ... P.
Rings for chains, base metal (imitation jewellery) ... ... P.
Rings, key, steel ... ... P.
Rings, magnesia (magnesia rings, etc.) P.
Rings, magnesium, mantle ... P.
Ripolin ... ... P.
Rivets ... ... P.
Rivet setting machine (hand power) P.
Rivets, punched steel ... ... P.
Rods, asbestos ... ... N. P.
Rods, curtain, metal ... ... P.
Rods, fishing bamboo ... ... N. P.
Rods, fishing, split cane... ... N. P.
Rods, wire ... ... P.
Roller bearings ... ... G. L.
Rollers, copper ... ... P.
Rollers, rubber-covered for clothes wringers ... ... G. L.
Roofing felt, made of refuse from cotton and woollen rags treated with asphalt ... ... N. P.
"Root-a-tooter" cycle alarm ... P.
Root of fern, Osmunda (used for potting orchids) ... ... P.
Ropes, straw ... ... N. P.
Rosaries ... ... G. L.
Roses, shower, brass and copper ... P.
Roses, sprinkler (for watering cans)... P.
Rotary blowers, air compressors ... N. P.
Rotary converter, electric ... N. P.
Rota strop (mechanical razor sharpener) ... ... G. L.*
Rubber-covered rollers, for clothes wringers ... ... G. L.
Rubber-faced cotton fabric ... P.
Rubber, goods wholly or mainly of... G. L.
Rubber guillotine (hand power) ... P.
Rubber stamp inking pads in tin boxes N. P.
Rubies, synthetic ... ... N. P.
Rugs, Baluch ... ... P.
Rugs, hemp and jute ... ... N. P.
Rugs, made of cow-hair ... N. P.
Rulers, bamboo ... ... N. P.
Rules and tapes, measuring, of any material excepting wood ... G. L.
Rules, measuring, of wood ... P.
Rum, compounds of ... ... P.
Rum, imitation ... ... P.
Rushes ... ... P.
Rush plait ... ... N. P.
Russia crash ... ... N. P.
... ... P.

Safes, as hardware ... ... P.
Safety razor holders ... ... P.
Saffron ... ... N. P.
Salt-cellars ... ... P.
Samples, all *bona fide* commercial, however imported ... ... G. L.*

Sandals, cotton and felt, cotton, straw and felt, cotton, felt and loofah ... P.
Sand-stone, Scotch stone ... P.
Sanitary towels ... ... P.
Sapolio (as soap) ... ... P.
Sash balances ... ... P.
Satin, white ... ... P.
Sauces, cranberry, tomato-fish, Mandalay ... ... P.
Saw blades, fret ... ... P.
Saw blades, hack ... ...G. L.*
Sawdust ... ... N. P.
Saw screws... ... ... P.
Saw, steel band, setting machine (hand driven) ... ... P.
Saws, steel band ... ... P.
Scales, hosiery ... ... P.
Scales, household ... ... P.
Scissors ... ... P.
Scissors or shears, hospital ... P.
Screw brass parts (for naval instruments) ... ... P.
Screw brass parts (for use on telephone) ... ... P.
Screwing tackles, *i.e.*, taps, dies and stocks, thread milling cutters, chasers ... ... G. L.
Screws and rings for compasses ... P.
Screws brass ... ... G. L.*
Screws, coach or bolt-headed ... P.
Screws of all metal other than brass P.
Screws, saw... ... ... P.
Screws, thread (American), as iron and steel nuts... ... ... G. L.*
Screws, wire ... ... G. L.
Screws made of wood ... ... P.
Scroll shears (hand driven) ... P.
Scourer, copper pot (copper pot, etc.) P.
Scythes and sickles ... G. L.
Sealing machines, rapid... ... P.
Sealing outfit, *i. e*, seals and small candle-sticks (metal) ... ... P.
Sealing outfit for timber ... P.
Seal pincers ... P.
Seals, cold rolled steel strip (for meat) G. L.*
Searchlights ... N. P.
Security and dummy bolts ... P.
Seed cabinets, steel lined ... P.
Seed, flax ... ... N. P.
Seeds :—
  Cotton ... ... N. P.
  Linseed ... ... N. P.
  Rape ... ... N. P.
  Sessamum ... ... N. P.
See-saws (as games) ... ... P.
Separators, cream ... ... P.
Separators, oil ... ... P.
" Serax " corks, *i.e.*, tin discs with lining of cork ... ... P.
Sessamum seed .. ... N.P.
Shades, ceiling, enamelled iron ... P.
Shades, eye (linen) ... ... P.
Shades, glass, gas ... ... P.
Shading medium plates (" Days ") for litho printing ... ... N.P.
Shafting couplings and hangers, iron P.
Sharpeners for safety razor blades... G.L.*
Sharpeners, mechanical, for razors... G.L.*
Sarpening stones ... ... G.L.
Shaving-pot, electric heated (as hollow-ware) ... ... P.

Shaving-stick cases, nickelled and polished ... ... P.
Shawls, cotton, knitted ... P.
Shears, as tools ... ... G.L.
Shears, definition of—when 6 inches or over in length and shaped as shears ... ... G.L.
Shears or scissors, hospital ... P.
Shears, scroll, hand driven ... P.
Sheeting, ' Omo " (cotton fabric coated with waterproof solution) ... P.
Sheets or plates, copper, cut to shape and size, for engraving ... P.
Sheets, steel, planished ... N.P.
Sheets, tinned, nickelled and polished, commonly known as tin-plates ... N.P.
Shells for percussion caps ... N.P.
Ships fenders, cane ... ... N.P.
Shoddy (cotton manufacture) ... P.
Shoe laces, cotton ... ... P.
Shoes or slippers, bathing, plaited, hemp soles, cotton uppers *i e*, mainly of hemp ... ... N.P.
Shoes, cotton canvas for bathing, no leather stiffeners, and no heels ... P.
Shoes, cotton, felt, thin leather soles P.
Shoes, jute and cotton, *i e.*, jute sole and cotton uppers ... ... N.P.
Shoe stretching machines ... P.
Shoes, velvet uppers, leather heels, soles and stiffeners ... ... P.
Shower roses, brass and copper ... P.
Showers for baths, brass or copper ... P.
Shutters, photographic (metal) ... P.
Shuttles, spools, bobbins and reels ... P.
Sickles and scythes ... ... G.L.
Sifters, flour ... ... P.
Sifters, sugar, glass holders with metal mount ... ... P.
Signals—steel, for card index systems ... ... P.
Signals, tramway (electrical) ... N.P.
Signs, advertising, complete with letters, figures and frames ... P.
Signs—show—metal enamelled ... P.
Silicate cotton, slabs of ... P.
Silk, artificial, manufactures of, made of Viscose ... ... P.
Silk, raw, waste ... ... N.P.
Silk-worm gut ... ... N P.
Silver leaf ... ... P.
Sink cleaners ... ... P.
Skins, for capping medicinal preparations ... ... G.L.
Skins, goat and sheep, tanned b unfinished ... ... P.
Skins or " vells, " Maw ... P.
Slate pencils ... ... N.P.
Sliding-door fittings, ball bearings ... P.
Slippers, bathing, etc. (See shoes)
Slippers, plush, with stout leather soles and heels ... ... P.
Slot game machines, automatic ... P.
Smalts ... ... P.
Smoking pipes, clay ... ... N.P.
Soap, black split, hard tanners' dubbin, containing mineral wax and saponified fat ... ... P.
Soap cleanser, " Orona " ... P.
Soap, polishing, " Alumishine " ... P.
Soap, " Sapolio " ... ... P.

Sockets (iron) for iron wire rope ...	P.
Socks, arctic, made mainly of cotton	P.
Socks, felt	P.
Socks, goatshair	P.
Socks, gras	P.
Socks, loofah	N.P.
Soda fountains, accessories imported as parts of fountains... ...	N.P.
Soldering iron, combination ...	P.
Soldering iron, electrical ...	P.
Sole cuttings, shredded—compressed	P.
Soles for clogs, etc. (steel) ...	P.
Sounders and keys	P.
Sounders (Morse), mounted on mahogany base	N.P.
Soup, condensed	N.P.
Soups—celery, green pea and tomato	N.P.
Soya bean oil	N.P.
Spacing material, iron, for printers...	P.
Spaghetti a l'Italienne... ...	N.P.
Spanners	G.L.
Sparterie, imitation, cotton and gum	P.
Sparterié, real	P.
"Sparto" (headache remedy) ...	N.P.
Spectacle cases, (See eye-glass cases)	N.P.
Spectacle cases, metal, lined with fabric of any description	P.
Spectacles with lenses	N.P.
"Speedograph" (letter reproducing machine)	N.P.
Sperm oil	N.P.
Spirit levels	G.L.
Splicing sleeves	P.
Splints (for match-making) ...	P.
Spools, bobbins, reels and shuttles ...	P.
Spools, typewriter	P.
Spoons, enamelled (tea) ...	P.
Spoons, metal-plated (tea) ...	P.
Spoons, tinned iron	P.
Sprayer, plant, and also used for distributing disinfectants ...	P.
Spraying machines (for white and lime washing and paint) ...	P.
Spring block fasteners (for shoe lasts)	P.
Spring chuck, steel	P.
Spring steel sheets	N.P.
Springs (small) for petrol lighting machines	P.
Springs, spiral	P.
Spring corks	P.
Sprinkler roses (for watering cans)...	P.
Sprinklers, lawn	P.
Stamp fixing machines... ...	N.P.
Stampings, steel	P.
Stamp or press, monogram embossing	P.
Stamps, dating or name, i.e., metal or wood with rubber type ...	P.
Standard for portable lamp (electric) (with inkstand)	P.
Stands, match (metal)	P.
Staple presses "Hotchkiss" ...	P.
Staples, iron or steel	G.L.
Staples, steel (used for tacking labels on boxes, wagons, etc., and in connection with patent automatic machines)	P.
Staples, wire	G.L.
Statuettes, lead, small	P.
Staves	P.
Steam traps	P.
Stearine (not being stearic acid) ...	N.P.
Steatite	N.P.

Steatite burners	N.P.
Steel band	P.
Steel blue	P.
Steel in sheets, planished ...	N.P.
Steel plates for patterns ...	P.
Steel strip, for the manufacture of tubes, band saws, and other articles of steel	G.L.
Steel strips, toothed	P.
Steel wool	N.P.
"Stek O" (powder used for fixing by bootmaking and stationery trades)	P.
Stencil cutting machine ...	N.P.
Stencils	P.
Stockinette	P.
Stones, grinding	G.L.
Stones, oil	G.L.
Stoppers, "Serax," i.e., tin disc with lining of cork	P
Stove cases (spirit), empty, made of cardboard with tin lid	P.
Stove fittings, i.e., dovetails, door catches and hinge tubes	P.
Stoves, electric (as stoves and ranges)	P.
Stoves, oil	P.
Stoves or travelling comfort ...	P.
Strap pullers for sealing outfit ...	P.
Straps, leather (for the manufacture of chrome tanned leather belting) ...	P.
Straps, lug (cotton)	P.
Straps, tie (cotton cord with metal) ...	P.
Strip steel for the manufacture of tubes band saws, and other articles of steel	G.L.
Strop-rota, mechanical razor sharpener	G.L.*
Strops and stroppers for razors (automatic)	G.L.*
Struts, trenching	G.L.
Studs, metal with celluloid backs ...	P.
Studs or nails for boots and shoes for mountaineering purposes ...	P.
Studs, press, metal, and fasteners for wearing apparel	G.L.*
Sugar corn... ...	N.P.
Sugar sifters, glass holder with metal mount	P.
Sugar almonds	P.
Sugared caraway seeds	P.
Suit cases, vulcanised fibre ...	N.P.
Sulphate of baryta	P.
Sultanas	P.
Sumac extract (containing 28 per cent. tannin)	N.P.
Surgical dressings, absorbent cotton, surgeon's lint, and other medical requirements of cotton manufacture ...	P.
Surgical files	P.
Surgical trusses, elastic	N.P.
Suspender fittings, metal ...	P.
Swing outfits (as games) ...	P.
Swiss plait (mohair and imitation silk)	P.
Switches, electric	P.
Syringes, hypodermic	N.P.
Tablets or signs, show, metal, enamelled	P.
Table-ware, porcelain	P.
Tack lifters	P.
Tack or nail pullers	P.
Tacks and nails made of scrap metal ...	P.
Tag machine, "Hotchkiss" ...	P.
Tags or hangers, suspension, cotton cloth gummed	P.

Tags, tin ... ... P.
Talc crayons (for marking iron and steel) ... ... N.P.
Talcum powder (toilet requisite) ... N.P.
Tally meters (used for recording lineal feet of lumber as it passes through machine) ... ... N.P.
Tanks, aluminium, cylinders, pipes and parts of machines made of aluminium P.
Tanks of enamelled steel with glass lining ... ...G.L.*
Tape, cloth, gummed ... ... P.
Tape, paragon, for insulating joints in electric cables and wires ... P.
Taper pins, steel ... ... P.
Tapes and rules, measuring, of any material excepting wood ... G.L.
Tapes, steel, cold rolled ... N.P.
Taps, dies and stocks, thread milling cutters, chasers, (screwing tackle) ... G L.
Taps (for screwing) ... ... G.L.
Taps or gates, for oil or molasses ... P.
Tea pot, electric heated (as hollow-ware) ... ... P.
Tea spoons, enamelled ... ... P.
Tea spoons, metal plated ... P.
Telegraph and telephone insulators, glass ... ... P.
Telephone, brass screw parts for use on P.
Telephones and telephone parts (except telephone brackets and parts thereof) N.P.
Temperature regulators ... ... N.P.
Templates, propeller cone ... N.P.
Tenter hooks ... ... P.
Terminals, brass, for electric fuse boards ... ... G.L.
Test clips, copper (for use in testing electrical instruments) ... P.
Textile weighing machines ... P.
Thermometers ... ... N.P.
Thermos flasks ... ... P.
Thermostats... ... ... N.P.
Thorium nitrate ... ... N.P.
Thread, gold, gilt, silver... ... P.
Thread milling cutters, chasers, taps, dies, and stocks (screwing tackle) G L.
Tie fasteners and buckles ... P.
Tie straps (cotton cord with metal) ... P.
Timing machines, automatic ... N.P.
Tin-foil ... ... P.
Tinned sheets, nickelled and polished, commonly known as "Tin plates" ... N.P.
Tin oxide ... ... P.
Tin plates (tinned sheets, nickelled and polished, commonly known as "Tin plates") ... ... N.P.
Tinsmiths' machines, (power driven)... N.P.
Tinsmiths' machines, *viz* :—beading, burring, paning-down, double-seaming, closing, bar folder (hand driven) P.
Tins, with printed label ... ... P.
Toaster, electric, for table use ... P.
Tobacco cases, metal ... ... P.
Tobacco pipes ... ... N.P.
Tomatoes, canned ... ... P.
Tomatoes, preserved, and preparations thereof ... ... P.
Tomato chutney ... ... P.
Tamato fish sauce ... ... P.
Tomato ketchup ... ... P.
Tomato paste ... ... P.
Tomato soup ... ... N.P.

Tongs, for curling and waving hair ... P.
Tonic food, Dutch, known as "Emergen" (substitute for "Sanatogen") N.P.
Tool handles, including painters' brush handles, of ash and hickory ... P.
Tools (agricultural, carpenters', coopers' engineers', joiners', masons', shipwrights' and edge)... ... ... G.L.
Tools, machine. (See machine tools.)...
Torch cases fitted with lenses or bulbs G.L.
Torch cases not fitted with lenses or bulbs, made of soft iron scrap ... P.
Torches, electric, complete ... G.L.
Towels, sanitary ... ... P.
Tractors, agricultural (agrimotors) driven by motor power ... ... P.
Tramway rails ... ... N.P.
Tramway signals (electrical) ... N.P.
Transformer coil winding machine ... N.P.
Transformer machines, *viz.*:—Paper spinning machines (for insulating the conductors forming the transformer coils) ... ... N.P.
Traps and killers for flies ... P.
Traps for vermin (wood and wire) ... P.
Traps, steam ... ... P.
Trays, ash, metal ... ... P.
Trenching struts ... ... G.L.
Tri-basic phosphate of lime ... N.P.
Trimmings or braids, metal thread (cotton manufactures)... ... P.
Trinkets, metal, other than jewellery as toys ... ... P.
Trinkets, small, other than jewellery P.
Tripods, camera (metal) ... ... P.
Trolley pole catchers ... ... P.
Trolley wire splicers ... ... P.
Trolleys, girder ... ... P.
Trouser presses ... ... P.
Trowels, bricklayers' and plasterers', as masons' tools ... ... G.L.
Trucks—warehouse or wharf, hand propelled ... ... P.
Truffles—dry ... ... N.P.
Trusses, surgical, elastic ... ... N.P.
Tube cleaners ... ... P.
Tubes—brass coated ... ... G.L.
Tubes (brass or copper) ... ... G.L.
Tubes, collapsible, leaden... ... P.
Tubes, collapsible, tin ... ... P.
Tubes, ebonite, for insulating ... N.P.
Tubes for large locomotive flues ... N.P.
Tubes, inner, for motor cars, included in tyres ... ... N.P.
Tubes, hinged (stove fittings) ... P.
Tubes, weldless steel, boiler ... N.P.
Tubing, metallic flexible of one inch in circumference ... ... P.
Tubing—solid drawn weldless ... G L.
Tubs, wood pulp ... ... P.
Turbines, water ... ... N.P.
Turnbuckles—solid drop forged mild steel (for use in connection with constructional engineering work and railway carriage work) ... ... N. P.
Type, printing (as hardware) ... P.
Typewriter ribbons ... ... P.
Typewriter spools ... ... P.
Tyre levers, cycle ... ... P.
Tyre vulcanizing plant (hand). (Motor accessory.) ... ... P.
Tyre vulcanizer, electric ... ... P.

Ultramarine blue ... ... P.
Umber ... ... P.
Umbrella frames and fittings (metal) P.
Umbrella handles—lacquered (as wood manufactures) ... ... P.
Vacuum flasks ... ... P.
Vacuum jars ... ... P.
Vacuum pans—copper—for use in dairies (hollow-ware) ... ... P.
Valve discs ... ... P.
Valves—pneumatic tyre (unless fixed in tubes) ... ... P.
Vanadium, ferro (an alloy of iron and vanadium used in the manufacture of steel) ... ... N.P.
Vanilloes ... ... N.P.
Vases, bronze, Japanese art metal ... P.
Vases, glass ... ... P.
Vegetable colour, *i.e.*, extract from vegetables, with added water or spirits for confectionery use ... ... N.P.
Vegetable galls ... ... N.P.
Vegetables in brine ... ... N.P.
Vegetables—prepared ... P.
"Vegpara" edible vegeteble wax ... N.P.
"Vells" or maw skins ... ... P.
Velure ... ... P.
Ventilators ... ... P.
Vermilion ... ... P.
Vibrators or galvanic batteries ... N.P.
Vices combination foot ... ... P.
Vinegar, cider ... ... N.P.
Visca chenille ... ... P.
Visca plait ... ... P.
Voltmeters ... ... N.P.
Vulcanised fibre ... ... N.P.
Vulcanite jars and battery parts ... N.P.
Vulcanisers, dental ... ... G.L.
Wadding—black ... ... P.
Walking sticks, bamboo ... ... N.P.
Wall boards and tiles made of wood fibre ... ... P.
Wall plugs (electrical accessories) ... P.
Warehouse or wharf trucks, hand propelled ... ... P.
Warp droppers ... ... P.
Washers, asbestos, other than for motor cars ... ... N.P.
Watch case opener (small metal disc) ... P.
Watches :—
- Base metal (even if containing gilt parts as below) ... ... G.L.
- Gold or gilt (gold manufactures)... P.
- Platinum, if set with stones or otherwise intended to be used as jewellery ... ... P.
- Platinum, intended for ordinary use as watches ... ... G.L.
- Silver (even if they contain gilt movements, dials, hands, bezels, etc.) ... ... N.P.

Watchmakers' files ... ... G.L.
Watch movements, gilt or gold-plated imported separately ... ... P.
Watch winding machine (electric) ... N.P.
Water heaters (electric) ... ... P.
Water heaters (gas) ... ... P.
Watermeters ... ... P.
Waterproof cuttings ... ... N.P.
Waterproof fabric strap ... ... P.
Water saver, automatic, for attaching to hose pipes ... ... P.
Wax comb foundation mill (machine) N.P.
Wax, edible vegetable ("Vegpara")... N.P.
Wax, Japan, used for lubricating cotton driving ropes ... ... N.P.
Wax, shoemakers' ... ... N.P.
Weavers' steel mails ... ... P.
Webbing, cotton, khaki ... ... P.
Webbing for chairs, cane... ... P.
Webbings for incandescent mantles ... P.
Weighing machine, textile ... P.
Welt ploughs, "Deacon" (shoemakers tool) ... ... G.L.
Wheel dressers, and cutters (used for trueing up emery wheels) ... N.P.
Wheels, gear, for use on tramway cars P.
Wheels, gear, row hide ... ... N.P.
Wheels, ignition, for automatic lighters ... ... P.
Wheels, iron cog ... ... P.
Wheels, pinion, for use on tramway cars .. .. P.
Wheels, tracing ... ... P.
Whips, excepting those made of wooden sticks, cotton twine and hide thongs plaited ... ... N.P.
Whistles, steam, brass ... ... P.
White lead ... ... P.
Willow matting (Japanese) ... P.
Willow sheet ... P.
Willow sticks ... ... N.P.
Wire ... ... G.L.
Wire, all manufactures of, except hooks (other than coat and hat), nails, pins, screws, staples ... ... P.
Wire, barbed ... ... G.L.
Wire cloth (woven galvanised iron) ... P.
Wire gauze, brass ... ... P.
Wire, gold ... ... P.
Wireless detectors (electrical accessories) N.P.
Wire nippers ... ... G.L.
Wire rods .. .. P.
Wire stitching machine ... ... N.P.
Wire-straighteners ... ... P.
Wire sockets (consisting of brass and porcelain). (Electric) ... ... P.
"Wondermist" oil cleanser ... N.P.
Wood :—
- Barrels, tops and bottoms of ... P.
- Barrels—wooden hoops for ... P.
- Beefwood, boxwood, dogwood, greenheart, hickory, lancewood, lignum vitae, padouk, sabicu, and sandalwood ... ... P.
- Birch in logs (waney timber) from Canada ... ... P.
- Birch in logs (waney timber) from Labrador ... ... P.
- Birch in logs (waney timber) from Newfoundland ... ... P.
- Birch, maple and persimmon blocks and squares for making bobbins, reels, shuttles and spools ... P.
- Bobbins, reels, shuttles and spools... P.
- Box boards ... ... P.
- Box shooks ... ... P.
- Case boards ... ... P.
- Flooring boards, planed and prepared, tongued and grooved ... P.
- Oars, made from ash wood ... P.

Pine blocks for match-making ... P.
Plywood ... ... P.
Rules, measuring ... ... P.
Screws made of wood ... P.
Tool handles, including painters' brush handles, of ash and hickory P.
Wood flour ... ... N.P.
Wood pulp wool or wadding for surgical purposes ... ... P.
Wood trimming and mitring machine (hand power) ... ... N.P.
Wood wool ... ... P.
Wool noils ... ... P
Wool waste ... ... N.P.
Wool, white merino noils (semi-manufactured article) ... ... P.
Wool steel ... ... N.P.
Wrenches, motor ... ... P.

X-ray apparatus ... ... N.P.

Yarn testing machine ... ... N.P.
Yeast separating machines NP.
Zaffre ... ... P.
Zinc oxide ... . P.
Zinc plates or sheets for photo engraving ... ... P.

HARDWARE LIST.

Hardware is taken to include all articles of base metal which are not :—

(1) Materials used for constructional purposes, such as plates, bars, angles, rods, etc., which are not sold in the retail trade.

(2) Articles highly manufactured of a special character, such us complex machines, scientific instruments, etc.

The following articles, which will be found in their alphabetical order in the preceding list, are here grouped for convenience under the heading of Hardware.

* The General Licence permitting for the present the importation of these articles may shortly be revoked.

Adaptors for electric lamp holders.
*Addressograph machines, parts of, such as metal drawers, wooden stands with metal attachments and iron stands. (G.L.)
Advertising signs—complete with letters, figures and frames.
*Agricultural implements and parts thereof. (G.L.)
" Alaska " handles for boiler doors.
Apple paring and coring machines. (Hand power.)
Apple peelers. (Household appliances.)
Armature magnets for use in electric motors or dynamos.
Armatures, for electric motors.
Ash trays, base metal.
Awl blades. (G.L.)
Awls, stitching.
Axes, safety, pocket.

Bag tyers, wire ties.
Balances, sash.
Ball bearings, steel. (G.L.)
Ball retainers. (G.L.)
Band saw setting machine. (Hand driven.)
Band saws, steel.
Band steel.
Banquet candle castings and fittings.
Barbed wire. (G.L.)
Bar folder. (Tinsmiths' machines.)
Bathroom accessories, *i.e.* :—
Metal baskets.
Metal racks.
Metal soap and sponge holders.
Metal towel racks
Metal tumbler holders, etc.
Bath showers, brass or copper.
Beading machine. (Tinsmiths' machine.)
Bearings, ball, steel. (G.L.)
Bee smokers, base metal.
Bells and buzzers, electric (for telephones) (G.L.)
Bells, electric, and relays for same for purposes other than for use on telephones.
Bells, hand, call and door.
Belt couplings, steel.
Belt hooks (for use on belts of sewing machines). (G.L.)
Belt hooks, steel (for binding machinery belting). (G.L.)
Bicycle accessories, metal.
Biclycle forgings.
Bins and balers, steel, for waste paper.
Bit snaps.
Blades, circular, for paper slitting machines.
*Blades for boring belting (G.L.).
Blades, hack saw (G.L.)
Blanks, steel, for safety razor blades.
Block fasteners, spring for shoe lasts.
Blowers and forges, portable.
Blow lamps and parts thereof.
Bolt-headed screws or coach screws.
Bolts and nuts, brass (G.L.).
*Bolts and nuts, carriage (G.L.).
Bolts and nuts, round beaded, stove.
Bolts, fin head (used for fastening wood battens to radiators).
Bolts, security and dummy.
Boot button fasteners.
Boot protectors (made of wood and metal).
Bottle corking machines (hand).
Box catch fastening and punching machines (hand power).
Boxes, metal, of all kinds.
Brackets, implement.
Brass component parts for electric lighting.
Brass or metal leaf (imitation gold leaf).
Brass or phosphor bronze cloth.
Bread making machines (hand driven).
Bricklayers and plasterers' trowels, as masons' tools (G.L.).
Bronze leaf.
Bronze powder (gold).
Brooch joints and catches
Buckles and tie fasteners.
Buckles, brass.
Buckles for braces.
Buckles, metal, for ladies' belts.

Buckles, papier mâché with metal bar prong.
Bullet moulds (G.L.).
Bull rings, copper.
*Burners, gas or oil (G.L.).
Burring machines (tinsmiths' machines).
Bushings, bronze.
Button covering machine (hand).
Button sewing on machine
Button moulds, metal, fillings and backs.
Butts, steel.
By-passes, brass gas burner.

Cabinets, seed, steel lined.
Cable cash carriers, parts of.
Calendar frames.
Callipers (G.L.).
Canisters, tin.
Can keys and can openers.
Caps, brass.
Caps, made of tinsel, with wads and discs, for bottles.
Caps, metal, for electric lamps.
Caps, metal, for milk bottles or toilet powder tins.
Caps of special character for cartridge making (G.L.).
Capsules, lead foil.
Card fasteners with brass sockets attached, for screwing blocks to wood lasts.
Carriage heaters.
Carriage tyring machines.
"Cary's" fasteners, seals and clasps.
Castors, furniture and truck.
Catches and joints for brooches.
Catches, plated (for drawers).
Catches, tin (used in the manufacture of radiator, boiler castings).
Cattle leaders (small steel fitment for use in leading cattle).
Ceiling shades, enamelled iron.
Chafing dishes.
Chain, iron weldless.
Chains, elevator.
Chains, sherardized steel for hanging sashes.
Chaplet plugs, taper.
Chaplets (copper), used in manufacturing radiator boiler sections.
Chaplets, perforated tin
Chasers (screwing tackle) (G.L.).
Cheese presses, "Gang."
Cheque protectors.
Chiropodists' appliances :—
Cabinet instrument sterilizer.
Chair, metal and leather.
Instrument stands.
Wash bowl and accessories.
Choppers and hatchets (G.L.).
Choppers, food.
Cigar cutting machines, hand driven.
Cigarette cases (base metal).
Circular blades (for paper slitting machines).
Circuit breakers.
Clamp for use with stitching awl.
Clamps, brass, with steel screw and nut (for connecting rubber and canvas hose to couplings).
Clippers, hair.
*Clippers, horse (G.L.).
Clips, copper test (for use in testing electrical instruments).
Clips, fountain pen.
Clips or clamps for wire rope.
Clips, paper.
Closing machines. (See tinsmiths' machines.)
Cloth, brass-metal or phosphor bronze.
Clothes line reels, metal cases.
Cloth, woven galvanised iron wire.
Coach screws or bolt-headed screws.
Cocktail mixers, electroplate.
Coffee making machines.
Coil holders, metal.
Coke forks for gas workers' use.
Combs, curry, steel with wooden handles.
Commutator copper segments.
Commutators for electric motors.
Containers or founts (oil) used for ordinary oil lighting or heating lamps.
Contractors for electric meters.
Coolers, cylindrical, for dairies.
Copper foil.
Copper plates or sheets cut to shape and size for engraving.
Copper rollers.
Cork pressers, roller.
Cork pullers.
Corks, sprinkler.
Cotter pins.
Counters for marine indicators.
Counter weights, suspension, pulley and rings.
Couplings, belt, steel.
Covers, oil hole.
Covers, spring lubricator.
Crank shaft forgings.
Crown cork openers.
Cups, grease.
Cups, metal, collapsible.
Cups, oil.
Curling tongs, for waving hair.
Curry combs, steel, wooden handle.
Curtain rings, brass
Curtain rods, metal.
*Cutters for card and lead (G.L.).
*Cutters, glass (G.L.).
Cutters, white metal and brass, pattern makers.
Cycle alarm, "Root-a-tooter."
Cyclometers.
Cylinders, steel, for oxygen.
Cylinders for acetylene gas.
Cylindrical coolers for dairies.

Damper knobs, nickel plated for use on boilers.
Damper regulators, for water and steam boilers.
Dating and numbering machines (hand) all kinds, manufactured, largely of metal.
Dating or name stamps, *i.e.,* metal or wood with rubber type.
Deacon's welt ploughs (shoemakers' tool) (G.L.).
Dentists' accessories (G.L.).
Diamond dies for wire drawing.
Dictating machines, parts and accessories (G.L.)
Dies and die stocks (G.L.)
*Discs, metal, for centre of rubbers (G.L.).
Discs—steel for manufacture of adaptors.
Discs—valve.
Door catches (stove fittings).
Double seaming machines (tinsmiths' machines).
Dovetails (stove fittings).

Drawing pins.
Duplicator, steel file plates.

Earmarkers, tin.
Egg beaters.
Egg timers, automatic.

Electrical accessories and appliances, as follows:—
Adaptors for lamp-holders.
Armature magnets for use in electric motors or dynamos.
Armatures for electric motors.
Bells and buzzers (for use on telephones) (G.L.).
Bells and relays for same other than for use on telephones.
Brass component parts for lighting.
Cable cash carriers, parts of.
Caps, brass.
Caps, metal, for lamps.
Circuit breakers.
Commutator copper segments.
Commutators for electric motors.
Contractors for electric meters.
Counter weights, suspension, pulley and rings.
Fans and parts thereof.
Fitting connector (brass fitment on earthenware base).
Flat iron (as laundry iron).
Fuse plugs, screw.
Grill.
Heater or radiator, portable.
Hot plate.
Insulators, complete (porcelain with metal contact parts).
Lamp cases, hand and pocket, made of soft iron scrap, without lenses or bulbs.
Lamp cases, hand and pocket, fitted with bulbs or lenses (G.L).
Lamp holders, brass or ebonite, with or without switch or key (G L.).
Lamps, hand, complete (G. L.).
Lamps, pocket, complete (G. L.).
Laundry irons.
Metallic filament for lamps.
Meters, parts of.
Plugs, flush (consisting of brass fitment mounted on earthenware base).
Plugs, wall (consisting of brass fitment mounted on earthenware base).
Screw parts, brass, for use on telephones.
Soldering irons.
Sounders and keys.
Splicing sleeves.
Standard for portable lamp with ink-stand.
Switches.
Terminals, brass, for fuse boards (G. L).
Toaster, for table use.
Torch cases fitted with lenses or bulbs (G. L.).
Torch cases made of soft iron scrap, without lenses or bulbs.
Torches, complete (G. L.).
Trolley pole catchers.
Water heaters.
Wiring sockets (consisting of brass and porcelain).

Electrotype printing blocks.
Elevator chains.
Emulsifiers, machines.
Embossing stamp or press-monogram.
*Emeralite desk lamps (G. L.).
Engraved plates, music, pewter.
Envelope fasteners, steel
Erasers, sanitary, *i.e.*, thin strip rubber in nickelled case.
Etch-o lite dipping machines.
Eyeglass frames, steel and xylonite or steel and rubber.
Eye guards, engineers' (consisting of wire gauze faced with glass enclosed in sheet iron frame, for use on lathes, milling and grinding machines).

Fans and parts thereof, electric.
Fasteners and buckles for ties.
*Fasteners and press studs for wearing apparel (G.L.).
Fasteners, boot button.
Fasteners, card, etc. (Card fasteners)
Fasteners, "Cary'ss" seals and clasps.
Fasteners, corrugated, sawedge.
Fasteners, envelope, steel.
Fasteners paper, "Hotchkiss," automatic.
Fasteners, spring block, for shoe lasts.
Fasteners (steel), paper.
Faucet, molasses, suction and measuring.
Ferrules—german silver.
Ferrules or nipples, steel, for gas radiators.
Ferrules, tin, for banding brushes.
Fibre, steel, polishing.
Filament, metallic, for electric lamps.
File clip.
Files, surgical.
Files, watchmakers' (G.L.).
Filing cabinets, metal accessories for.
Filing cabinets, steel.
Filters, oil.
Filters, water, cast iron.
Fishing reels, brass.
Fitting connector (brass fitment on earthenware base).
Fittings, stove, *i.e.*, dovetails, door-catches, hinged tubes.
Flat iron, electric, as laundry iron.
Flour sifters.
Fluting machine (used for the crimping or fluting of cloth).
*Fog horn, Norwegian machine (G. L.).
Food choppers.
Foot arch supports.
Forges and blowers, portable.
Forgings, crank shaft.
Forgings for bicycles.
Forks, coke, for gasworkers' use.
Forks, garden and agricultural, without handles.
Forks, garden and agricultural, with handles. (G. L.).
*Forks, hay (G. L.).
Foundry ladles or bowls—iron.
Fountain pen clips.
Fountains, lawn, revolving.
Founts or containers (oil) for ordinary oil lighting or heating lamps (brass).
Founts, overhead washing, for carriages and motor cars.
Frames, bag and pouch.
Frames, complete or in parts, metal, for ladies' handbags.

Frames and fittings, umbrella.
Frames, metal, loose leaf, for perpetual ledger.
Freezers, ice cream.
Furnace, gas, forced draught.
Fuse plugs, screw.

Galvanised iron wire cloth, woven.
*Gas burner castings, iron, for stoves (G. L).
Gas furnace (forced draught).
Gas lamps and parts of, other than burners.
Gas mantle holders, metal.
Gas meters, brass parts of.
Gas meters, cast iron, and parts of.
Gas regulators, iron, and parts of.
Gates or taps for oil or molasses.
Gauze, brass wire.
Glass cutters (G. L.)
Gold foil, imitation.
Gold leaf, imitation (brass or metal leaf.)
Gong shells, steel.
Grease cups.
Grill, electric heating.
Grinding machine (hand power).
Grinding plates, for coffee grinding mill.
Grindstone frames and fixtures, metal.
Guillotine, rubber, hand power.

*Hack saw blades (G.L.).
Hair clippers.
Hammers and hammer heads (G.L.).
Handles, "Alaska," for boiler doors.
Handles, cover (of wood and metal) for repairing tea pots.
Handwarmers—for muff or pocket.
Hangers, cast iron for shafting.
Harness snap.
Hasps.
Hatchets and choppers (G.L.).
*Hay forks (G.L.).
Heater or radiator, electric (portable).
Heaters, carriage.
Heater or radiator, electric (portable).
Heaters, carriage.
Heaters, water (electric).
Heaters, water (gas).
Heddles (steel).
Hinged tubes (stove fittings).
Hinge pins with cone heads.
Hinges of all metals.
Hob nails.
Hoes, garden and agricultural, without handles.
Hoes, garden and agricultural, with handles (G.L.).
Holders, coil (metal).
Holders for rubber stamps, *i.e.*, metal base with wooden handle.
Holders—roll paper.
Hooks, brass.
Hooks, cargo.
Hooks, coat and hat, wire.
Hooks, screw, for coat hangers.
Hooks, shoe lacing.
Hooks, steel, belt, for binding machinery belting (G.L.).
Hooks, tenter.
Hooks, wire (other than coat or hat hooks) (G.L.).
Hooping, iron or steel.
* Horse clippers (G.L.).
H.O. slides.

"Hotchkiss" automatic paper fasteners.
"Hotchkiss" staple presses.
"Hotchkiss" tag machines.
Hot-plate, electrically heated.
Household appliances:—
Apple peelers,
Potato peelers.
Flour sifters.
Knife sharpeners, etc.

Ice cream freezers.
Ignition wheels, for automatic lighters.
Implement brackets.
* Incubators, cast iron and wood (G.L.).
Insulators complete (porcelain with metal contact parts).
Irons, laundry.
Iron-ware for poultry farming.

Jacks, lifting (G.L.).
Joints and catches for brooches.

Key blanks.
Keys rings, steel.
Keys for opening cans.
Kitchen utensils.
Knife sharpeners.
Knobs, damper, nickel plated for use on boilers.
Knobs or pegs, japanned iron.

Label dampers, metal.
Labels, base metal.
Ladles or bowls, foundry, iron.
*Lamp burners, gas or oil (G.L.).
Lamp cases, hand and pocket, electric, made of soft iron scrap without lenses or bulbs.
Lamp cases, hand and pocket, electric, fitted with lenses or bulbs (G.L.).
Lamp-holders (brass or ebonite with or without switch or key) (G.L.).
Lamps, blow, and parts thereof.
*Lamps, emeralite, desk (G.L.).
Lamps, gas and parts of, other than burners.
Lamps, hand, electric. complete (G.L.).
Lamps, oil, of all kinds.
Lamps, pocket, electric, complete (G.L.).
*Lanterns, hurricane (G.L.).
*Lanterns, tubular (for farm use) (G.L.).
Laundry irons.
Lawn fountains, revolving.
Lawn sprinklers.
Leaders, cattle (small steel fitment for use in leading cattle).
Lead foil.
Lever fittings, for correspondence files.
Lever or lifter, steel, for metal bungs.
Levers, cycle tyre.
Lids, metal, movable, for tins or glass bottles.
*Lighters, metal pocket (G.L.).
Lisodis fount or distributor.
Locks and padlocks.
Loops, brass.
Lubricators—gun-metal, for refrigerating machinery.
Lubricators, iron or steel.
Lubricator spring covers.
Machines:—
* Addressograph, parts of, such as metal drawers, wooden stands with metal attachments and iron stands (G.L.).

Apple paring and coring (hand driven).
Band saw setting (hand driven).
Bread making (hand driven).
Bottle corking (hand).
Box catch fastening and punching (hand power).
Button covering (hand).
Button, sewing on.
Carriage tyring.
Cigar cutting (hand driven).
Coffee making.
Dating and numbering, hand, all kinds, manufactured largely of metal.
Dictating, parts and accessories (G.L.).
Emulsifiers.
Etch-o-lite dipping.
Fluting, used for the crimping or fluting of cloth.
Grinding (hand driven).
Hosiery scales.
Meat chopper and sausage filler combined.
Numbering and dating, hand, all kinds. manufactured largely of metal.
Overedge sewing.
Paint spraying.
* Pencil sharpening (G.L.)
Potato mashing (hand).
Rivet setting (hand driven).
Scroll shears (hand driven).
Sealing, rapid.
Shoe stretching.
Slot game, automatic.
Spraying for lime and white-washing and paint.
Tag, "Hotchkiss."
Textile weighing.
Tinsmiths' (hand driven) :--
Bar folder.
Beading.
Burring.
Closing.
Double-seaming.
Paning-down.
Magnets, armature, for use in electric motors or dynamos.
Magnets, for aviation.
Magnets, steel.
Mails, weaver, steel.
Match stands.
Measuring tapes and rules of metal (G.L.).
Meat chopper and sausage filler combined.
*Meat seals made of cold rolled steel strip (G.L.)
Mem-index (small card index cabinet).
*Mesh in strips or rolls for the manufacture of bags (base metal) (G.L.)
Meter parts, steel.
Meters, gas, brass, parts of.
Meters, gas, cast iron, and parts.
Meters, parts of (electric).
Monogram embossing stamp or press.
Moulds, bullet (G.L.,.
Moulds, button, fillings and backs.
Mounts, metal, for ice bags.
Mouse traps (wood and wire).

Nail or tack pullers.
Nails and tacks made of scrap metals.
Nails, brass.
Nails, hob.
Nails, iron, cut.
Nails, iron, with all brass heads (G.L.).
Nails, iron, with brass covered heads (G.L.).
Nails or studs for boots and shoes for mountaineering purposes.
Nails, upholstery, made of wood and metal.
Nails, wire (G.L.).
Naval instruments, brass screw parts.
Needles, hosiery (G.L.).
Needles, sewing machine.
Nippers, wire (G.L.).
Nipples or Ferrules, steel, for gas radiators.
*Norwegian fog-horn machine (G.L.).
Numbering and dating machines, hand, of all kinds, manufactured largely of metal.
Nuts and bolts, brass (G.L).
*Nuts and bolts, carriage, (G.L.)
Nuts and bolts, round-headed, stove.
Nuts, brass, for aneroid barometers (G.L.)
*Nuts, iron and steel (G.L.).

Oil cans, mower machine.
Oil cans, reaper.
Oil containers or founts, metal (used for ordinary oil lighting or heating lamps).
Oil cups.
Oilers, pocket.
Oil hole covers.
Oil lamps of all kinds.
Oil pumps brass.
Overedge sewing machine.
Overhead wash founts for cleaning of carriages and motor cars.
Oxygen containers (steel cylinders).

Padlocks and locks.
Paint spraying machines.
Paning-down machines (Tinsmiths' machines).
Paper roll holders.
Paper tester (Mullens).
Pattern racks (of metal) as used by clothiers and tailors.
Pegs or knobs, Japanned iron.
*Pencil holders, metal (no wood) (G.L.).
*Pencil sharpening machines (G.L.).
Pencil sharpeners (metal).
Pencil tips (brass).
*Pen holders (metal) (G.L.).
Pen-nibs, steel.
Perambulator joints, steel.
Perforators, letter for filing purposes.
Phosphor bronze or brass metal cloth.
Piercers, round hole.
Pincers, steel.
Pins, drawing.
Pins, hinge, with cone heads.
Pins, taper, steel.
Pins, wire (G.L.).
Pipe fittings, cast.
Plant sprayer, hand (also used for distributing disinfectants).
*Plasterers' and bricklayers' trowels, as mason's tools (G.L.).
Plates, for duplicator steel file.
Plates, grinding, for coffee mill.
Plates or sheets, copper, cut to shape and size for engraving.
Plates, pewter, engraved for music.
Plates, steel, for patterns.
Pliers (G.L.).
Plugs, chaplet, taper.
Plugs, flush (consisting of brass fitment mounted on earthenware base).

Plugs, wall (consisting of brass fitment mounted on earthenware base).
*Pocket lighters (G.L.).
Pocket oilers.
Potato mashing machine (hand).
Potato peelers.
Poultry farming ironware.
Powder, bronze (gold).
Presses, trousers.
*Press studs and fasteners for wearing apparel, etc. (G.L.).
Primus stoves, burners for, and tools for removing nipples from the burners.
Printers iron spacing material.
Printing blocks, electrotype.
Printing tie-ups.
Printing type.
*Pulleys and pulley block (G.L.).
Pumps (not driven by power).
Pumps, oil (brass).
Punches for poultry.
Punches for sealing outfits.
Punches, steel, letters and figures.
Purses, metal.

Racks, pattern, metal, used by clothiers and tailors.
Racks, tin, for holding rubber stamps.
Radiator or heater, electric, portable.
Rakes, garden and Agricultural, without handles.
Rakes, garden and Agricultural, with handles (G.L.).
Rat traps (wood and wire).
*Razor blade sharpeners (safety) (G.L.).
Razor holders, safety.
Razor safety-blades—steel blanks.
*Razor sharpeners, mechanical (G.L.).
*Razor ftrops and razor stroppers, automatic (G.L.).
Reamers, as taps (G.L.).
Reaper oil cans.
Reels, fishing, brass.
Reels, iron, for paper slitting machines.
Reflectors, enamelled iron.
Regulators, damper, for water and steam boilers.
Regulators gas, iron and parts.
Rings and screws for compasses.
Rings, curtain, brass.
Rings, key, steel.
Rivets.
Rivets, punched steel.
Rivet setting machines (hand power).
Rods, curtain.
Rods, wire.
Roller, bearings (G.L.).
Rollers copper.
"Root-a-tooter" (cycle alarm).
Roses, shower, brass and copper.
Rose sprinklers (for watering cans).
*Rota strop (mechanical razor sharpeners) (G.L.).
Rubber guillotine (hand driven).
Rules and tapes, measuring.

Safes.
Safety razor holders.
Sash balances.
Saw blades, fret.
*Saw blades, back (G.L.).
Saw, steel band, setting machine (hand driven)
Saw screws.
Saws, steel, band.
Scales, hosiery.
Scales, household.
Scissors.
Scissors or shears, hospital.
Screw brass parts (for naval instruments).
Screw brass parts (for telephone instruments).
Screwing tackle, *i.e.*, chasers, dies and stocks, taps and thread milling cutters (G.L.).
Screws and rings for compasses.
*Screws, brass (G.L.).
Screws, coach or bolt-headed.
Screws of all metals other than brass.
Screws, saw.
*Screws, thread (American), as iron and steel nuts (G.L.).
Screws, wire (G.L.).
Scroll shears (hand-driven).
Scythes and sickles (G.L.).
Sealing machines, rapid.
Sealing outfit for timber.
Sealing outfit, metal, *i.e.*, seals and small candlesticks.
Seal pincers.
*Seals—cold rolled steel strip (for meat) (G.L.).
Security and dummy bolts.
Seed cabinets, steel-lined.
Separators, oil.
"Serax" corks, *i.e.*, tin discs with lining of cork.
Shades, ceiling, enamelled iron.
Shafting couplings and hangers, iron.
*Sharpeners, mechanical, for razors (G.L.).
*Sharpeners for safety razor blades (G.L.).
Shaving stick cases, nickelled and polished.
Shears (as tools) (G.L.).
Shears, definition of, when six inches or over in length and shaped as shears (G.L.).
Shears or scissors, hospital.
Shears, scroll (hand-driven).
Sheets or plates, copper, cut to shape and size for engraving.
Shoe-stretching machines.
Shower roses, brass or copper.
Showers, for baths, brass or copper.
Sickles and scythes (G.L.).
Sifters, flour.
Signals, steel, for card index systems.
Signs, advertising, complete with letters, figures and frames.
Signs (show), metal, enamelled.
Silver leaf.
Sink cleaners.
Sliding door fittings, ball bearings.
Slot game machines, automatic.
Sockets (iron) for iron wire rope.
Soldering iron, combination.
Soldering iron, electrical.
Soles for clogs (steel).
Sounders and keys.
Spacing material (iron) for printers.
Spanners (G.L.).
Spectacle cases, metal, lined with fabric of any description.
Spirit levels (G.L.).
Spools, typewriter.
Spoons, tinned iron.
Splicing sleeves.

Sprayer, plant, and also used for distributing disinfectants.
Spraying machines for lime and whitewash and paint
Spring block fasteners (for shoe lasts).
Spring chuck, steel.
Springs (small), for petrol lighting machines.
Springs, spiral.
Sprinkler corks.
Sprinkler roses (for watering cans).
Sprinklers, lawn.
Stampings, steel.
Stamp or press, monogram embossing.
Stamps, dating or name, metal, with rubber type.
Standard for portable lamp (electric), with inkstand.
Stands, match, base metal.
Staple presses, "Hotchkiss."
Staples, steel (used for tacking labels on boxes, wagons, etc., and in connection with patent automatic machines).
Staples, iron or steel (G.L.).
Staples, wire (G.L.).
Statuettes, lead, small.
Steam traps.
Steel band.
Steel plates for patterns.
Steel strip for the manufacture of tubes, band saws, and other articles of steel (G.L.).
Steel strip, toothed.
Stencils.
Stoppers—"Serax" *i.e.*, tin discs with lining of cork.
Stove fittings, *i.e.*, dovetails, door catches, hinged tubes.
Strap pullers for sealing outfits.
*Strop, Rota, mechanical (G.L.).
*Strops and stroppers (automatic) for razors (G.L.).
Struts, trench (G.L.).
Studs, metal, with celluloid backs.
Studs or nails for boots and shoes for mountaineering purposes.
*Studs, press, metal, and fasteners, for wearing apparel (G.L.).
Surgical files.
Suspender fittings.
Switches, electric.

Tablets or signs (show), metal, enamelled.
Tack lifters.
Tack or nail pullers.
Tacks and nails made of scrap metal.
Tags, tin.
Tag machine, "Hotchkiss."
*Tanks, enamelled steel, with glass lining (G L.).
Taper pins, steel.
Tapes and rules, measuring, metal (G.L.).
Taps (for screwing) (G.L.).
*Taps or gates, oil or molasses.
Taps (screwing tackle) (G.L.).
Tea spoons, metal plated.
Telephone, brass screw parts for use on.
Tenter hooks.
Terminals, brass, for electric fuse boards (G.L.).
Test clips, copper (for use in testing electrical instruments).
Textile weighing machine.

Thread milling cutters. (Screwing tackle.) (G.L.).
*Thread screws (American) as iron and steel nuts. (G.L.).
Tie fasteners and buckles.
Tin foil.
Tinsmiths' machines, (hand driven), *viz.* :—
Beading machines.
Burring machines.
Paning-down machines.
Double seaming machines.
Closing machines.
Bar folder.
Tins with printed label.
Toaster, electric, for table use.
Tobacco cases, metal.
Tongs, for curling and waving hair.
Tools (agricultural, carpenters', coopers', engineers', joiners', masons', shipwrights', and edge tools.) (G.L.).
Torch cases, electric, fitted with lenses or bulbs. (G.L.).
Torches, electric, complete. (G.L.).
Torch cases, electric, made of soft iron scrap, not fitted with lenses or bulbs.
Traps for vermin (wood and wire).
Traps, steam.
Trays, ash, base metal.
Trench struts. (G.L.).
Trolleys, girder.
Trolley pole catchers.
Trolley wire splicers.
Trousers presses.
Tube cleaners.
Tubes, brass coated (G.L.).
Tubes (brass or copper) (G.L.).
Tubes, collapsible, leaden.
Tubes, collapsible, tin.
Tubes, hinged (stove fittings).
Tubing—sold-drawn weldless.
Tubing, metallic flexible, of one inch in circumference.
* Tubular lanterns (for farm use) (G.L.).
Type, printing.
Typewriter spools.
Tyre levers, cycle.

Umbrella frames and fittings, base metal.

Valve discs.
Valves, pneumatic tyre, unless fixed in tubes.
Ventilators.
Vices, combination foot.

Warp droppers.
Watch case opener (small metal disc).
Watchmakers' files (G.L.).
Water heaters (electric).
Water heaters (gas).
Water saver, automatic (for attaching to hose pipes).
Weavers' steel mails.
Weighing machine, textile.
Welt ploughs, Deacons' (Shoemakers' tool) (G.L.).
Wheels, gear, for use on tramway cars.
Wheels, ignition, for automatic lighters.
Wheels, iron cog.
Wheels, pinion, for use on tramway cars.
Wheels, tracing.

Whistles, steam, brass.
Wire (G.L.).
Wire, all manufactures of, except hooks (other than coat and hat), nails, pins, screws and staples.
Wire, barbed (G. L.).
Wire cloth (woven galvanised iron).
Wire gauze, brass.
Wire nippers (G.L.).
Wire rods.
Wire straighteners.
Wiring sockets (consisting of brass and porcelain) electric.

Zinc plates or sheets for photo-engraving.

N.B.—The above list contains only articles which have already been the subject of a decision, and does not claim to be exhaustive.

NOTE.

The articles shown in the preceding pages are those in respect of which application for licences should be addressed to The Controller, Department of Import Restrictions, 22, Carlisle Place, Westminster, London, S.W.1.

Applications in respect of the following articles, the importation of which is also prohibited, *should be made to the authority shown against each*:—

All materials for the manufacture of paper including wood pulp, esparto grass, and linen and cotton rags.

Paper and cardboard (including strawboard, pasteboard, millboard and wood pulp board) and manufactures of paper and cardboard, books, magazines, and printed music. } Royal Commission on Paper, Central House, Kingsway, London, W.C. 2.

Machine tools, and parts thereof, including small tools. The Assistant Secretary, Commercial Department, Board of Trade, Gwydyr House, Whitehall, S.W. 1.

Diamonds, unset ... ... The Controller, Foreign Trade Department, Lancaster House, St. James', London, S.W. 1.

Sugar ... ... The Royal Commission on Sugar Supply, Scotland House, London, S.W.1.

Cocaine and opium ... ... The Under Secretary of State, Home Office, Whitehall, London, S.W. 1.

No. 5677-C. W.—In exercise of the powers conferred by Section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), the Governor General in Council is pleased to direct that the following additions and alterations shall be made in the schedule appended to this Department Notification No. 5041-C.W., dated the 5th May 1917, as subsequently amended, *viz*:—

ADDITIONS.

ARGENTINA AND URUGUAY.

Accumulatoren Fabrik, A.G., Calle Tucuman 900, Buenos Aires, Argentina.
Aischmann, Luis, & Company, (Sucesores), Calle Sarmiento 1143 and 1147, Buenos Aires; and Calle Independencia 44, Mendoza, Argentina.
Caro Brothers, Buenos Aires, Argentina.
Curt Berger & Company (see Berger, Curt & Company).
Fadun & Company, Calle San Martin 1485-89, Mendoza, Argentina.
Hasche, M. E., Calle Tucuman 900, Buenos Aires, Argentina.
Herbon, Maximo, Uruguay.

BOLIVIA.

Cerveceria Germania (see Schnorr, Guillermo).
Schnorr, Guillermo (Sucesion) "Cerveceria Germania," Tarija.
Weber, Albert, Oruro.

BRAZIL.

Casa Lucas (see Molina, Manoel Lopes Agero).
Casa Rosenhain (see Schmidt & Company).
Georg, Otto, (Partner of Dannemann & Company).
Leyser, Rodolfo, Rua da Industria 8, Balem, Para.
Molina, Manoel Lopes Agero (Casa Lucas), Avenida Passos 36-38, Rio de Janeiro.
Siepmann, Fritz, (Partner of Dannemann & Company).
Vasconcellos, C., & Company, Praça da Republica 87, Santos.

CHILE.

Benedetti, Juan B., Valparaiso.
Frey and Elkan, Roco 904, Punta Arenas.
Galeria Rossi (see Rossi, Alfredo).
Greene, Ignacio, Anguita, Punta Arenas.
Rossi, Alfredo, (Galeria Rossi), Calle San Diego 649, Santiago.

LIBERIA*.

Bent, A. A.
Bucholtz, G.
Buhring, F.
Franck, A.
George, Aaron.
Hinz, M.
Lange, Gustave.
Lapple, Otto.
Phelps Brothers & Company.
Simpson, P. F.
Stevens, A. B.

NETHERLANDS.

Bataafsche Industrie en Handel Maatschappy, Hobbemakade 29, Amsterdam.
Ferner, Eugen, Stadhouderskade 156, Amsterdam.
Heinrici's, (Otto) Internationale Handels-vereeniging, N. V., Westzeedijk 48, Rotterdam.
Onnes, P., & Zoon, Schuilendiep 82, Groningen; Singel 250, Amsterdam; Wijnhaven 103, Rotterdam; and Haarlem.
Rompu, Hubert van, Terneuzen.

NETHERLAND EAST INDIES.

Pistorius, K., (*alias* Pistoreks), Juliana Boulevard 86, Sourabaya.

NORWAY.

Enderle, G., Kongenfgt. 6, Christiania.
Flornaes, Kristian K., Toldbodgaten 3, Christiania.
Maeland, Johs., Opheimsgt. 50, Stavanger.
Neptune Canning Company, A/S., Haukeligt 86, Stavanger; and Harstad.
Norwegisches Kontor, Zentral Einkaufs-gesellschaft, A/S., Bygdo Alle 5, Christiania.
Raakvaagen Preserving Company, Raakvaag, Sondre Trondjhems Amt.
Sorensen, O., Moleergate 34, Christiania.
Zentral Einkaufsgesellschaft Norwegisches Kontor, A/S., Bygdo Alle 5, Christiania.

PERSIA.*

Bozorg (see Haji Mirza Bagher Tabrizi).

Haji Mirza Bagher Tabrizi (or Teheranji), (*alias* Meshidi Agha Bozorg Tabrizi), Tehran.

(Telegraphic Address "Bozorg.")

Meshidi Agha Bozorg Tabrizi (see Haji Mirza Bagher Tabrizi).

PERU.

Mojovich, Jorje J., Plateros de San Pedro 146, Lima.

SPAIN.

Bahlsen, Carlos, Almdravillas, Almeria.
Brown, Alexander (see Bruns, Alexander).
Bruns, (*alias* Brown) Alexander, Madrid.
Corrales, José Garcia (see Garcia Corrales, José).
Cuadrillero, Mariano, Plaza de Oriente 3, Madrid.
Ferrer, Antonio, Tarragona.
Garcia Corrales, José, Calle Alfonso XIII, 76 and 78, Santa Cruz de Tenerife.
Garriga y Torrents, Antonio, Calle Lauria 104, Barcelona.
Gutman y Reinhardt, Calle Gravina 21, Seville.
Torrents (see Garriga y Torrents, Antonio).

VENEZUELA.

Rincon Junior, Alfredo, Maracaibo.

REMOVALS.

ARGENTINA AND URUGUAY.

Ortiz, Waldino, Calle Carlos Pellegrini 354, Buenos Aires, Argentina.

DENMARK.

Interchange Limited (Manager E. U. Landgraff), Holbergsgade 3, Copenhagen.
Landgraff, E. U., B.W., or E. M., (of Interchange Limited), Holbergsgade 3, Copenhagen.

ICELAND AND FÄROE ISLANDS.

Thordarsson, Svein, Hverfisgota, Reykjavik.

JAPAN.

All persons and bodies of persons.

MOROCCO.

Calduch Gila, F., Tangier.

NORWAY.

Interchange Limited, Toldbodgate II, Christiania.

SPAIN.

Algarra y Postius, Jaime, Trafalgar 37, Barcelona.

VARIATIONS.

Corrections in the names and alterations in and additions to addresses of persons or firms whose names have been included in the schedule appended to this Department Notification No. 5041-C.W., dated the 5th May 1917, as subsequently amended, are made as under :—

ARGENTINA AND URUGUAY.

Aders, Alberto, and Company, Calle Venezuela 165-99 and Paseo Colón 486-94, Buenos Aires, Argentina.

Agencia Marítima "Kosmos" (Kosmos Steamship Line), Calle Sarmiento 442, Buenos Aires, Argentina.

Arnold, H., c/o North German Lloyd, Buenos Aires, Argentina.

Austro-American Steamship Company, Calle San Martin 470, Buenos Aires, Argentina; Montevideo, Uruguay; and all branches in Argentina and Uruguay.

Banco Aleman Transatlantico (Deutsche Ueberseeische Bank), Calle Reconquista corner of Bartolomé Mitre, Buenos Aires, Argentina.

Banco Germanico de la America del Sud (Deutsche Sud-Amerikansche Bank), Calle Reconquista 37-41, Buenos Aires, Argentina.

Brauss, Mahn & Company, Buenos Aires, Argentina; and Calle Cerrito 407, Montevideo, Uruguay.

Buch, A., & Company, Calle Mercedes 967, Montevideo, Uruguay.

Buddensieg, Juan, Calle Moreno 655, Buenos Aires, Argentina.

Bunge, Ernesto A., & Born, J., Calle Sarmiento corner of 25 de Mayo, Buenos Aires, Argentina.
Bustamente, Miguel, Calle Suipacha 128, Buenos Aires, Argentina.
Cadenas, Enrique, Calle Juncal 1388, Montevideo, Uruguay.
Defesche, Juan, Calle Moreno 508 and Calle Newbery 2671, Buenos Aires, Argentina.
Fuhrmann, H., & Company, Calle Peru 1182, Buenos Aires, Argentina.
German Coal Depôt (Compania Alemana de Depositos de Carbon or Deutsches Kohlen Depôt), Calle Peru 375, Buenos Aires, Argentina.
Hamburg-American Steamship Company, Calle Sarmiento 442-448, Buenos Aires, Argentina.
Hamburg South American Steamship Company, Calle Sarmiento 442-448, Buenos Aires, Argentina.
Hansa Steamship Line (Deutsche Dampfschiff Gesellschaft).
Hardt, Engelbert, & Company, Calle Bartolome Mitre 853-871, and Calle Patricios 1937, Buenos Aires, Argentina; and Montevideo, Uruguay.
Hartrodt, A., Casilla de Correo 1280, Calle Corrientes 685 and Calle Maipú 427, Buenos Aires, Argentina.
Hasenclever & Company, Calle Belgrano 673 and Calle Ayolas 458, Buenos Aires, Argentina.
Horn & Company, Calle Cangallo, 499, Buenos Aires, Argentina.
Hosmann, Julio, Calle Cangallo 319, Buenos Aires, Argentina.
Kobelt, G., (of "La Germano Argentina"), Calle Avellaneda 1914, Buenos Aires, Argentina.
"La Germano Argentina" Insurance Company, Calle Reconquista 37, Buenos Aires, Argentina.
Lahusen & Company, Calle Defensa 542 and Calle Pedro Mendoza 3457, Buenos Aires, Argentina; and C. Orillas del Plasa 927, Montevideo, Uruguay.
Lasker & Company, Calle Florida 355, Buenos Aires, Argentina; and Calle Misiones 1430, Montevideo, Uruguay.
Meyer, D., & Company, Calle San Martin 222 and Calle Belgrano 139, Bahia Blanca; Trelew, Chubut; and Puerto Madryn, Patagonia, Argentina.
Moller & Company, Calle Alsina 484, Buenos Aires, Argentina.
Monje, Fernandez, Puerto Deseado, Gobernacion de Santa Cruz, Argentina.
Orenstein & Koppel, Calle San Martin 66, Buenos Aires, Argentina.
Quincke, Ernesto, Calle Cerro Largo 851, Montevideo, Uruguay.
Rhodius & Company, Calle Rivadavia 342, Buenos Aires, Argentina.
Rossi, Francisco, c/o Hasenclever & Company, Buenos Aires, Argentina.
Sassoli, A., (of Staudt & Company), Buenos Aires, Argentina; and Montevideo, Uruguay.
Sociedad Anonima Argentina, Hidraulico-Agricola, Calle Moreno 411, Buenos Aires, Argentina.
Sociedad Financiera é Industrial Sud Americana, Calle Sarmiento corner of Calle 25 de Mayo, Buenos Aires, Argentina.
Staudt & Company, Calle Bernardo de Irigoyen 330, Avenida Montes de Oca 1599 and Calle General Hornos 1720, Buenos Aires, Argentina; and Calle Rincon 458, Montevideo, Uruguay.
Stubenrauch & Company, Puerto Deseado, Gobernacion de Santa Cruz, Argentina.
Velasquez, Pedro,

should read

Velazco, Pedro, care of Osten & Company, Uruguay.
Weil Harmanos & Company, Calle Reconquista 450, Buenos Aires, Argentina.
Weygand & Zum Felde, Calle Venezuela 441, Buenos Aires, Argentina.
Wolff, Buchholz & Company, Calle Cangallo 521, Buenos Aires, Argentina.

BRAZIL.

Buhle, C., Rio Grande do Sul.
Carriconde, Epaminondas, Porto Alegre.
Companhia Graphica Rio Grandense O Diario, Porto Alegre.
Hackradt, Fernando, & Company, Rua A. Penteado 15, Sao Paulo; Rua Voluntarios da Patria 113, Porto Alegre; and Corityba.
Schmidt & Campany (Casa Rosenhain), Rua Sao Bento 60, Sao Paulo.

DENMARK.

Albeck, A., & Company, A/S., Osterbrogade 124, (formerly of Strand Boulevard 61), Copenhagen.

ICELAND AND FÄROE ISLANDS.

Obenhaupt, A., Hverfisgota, Reykjavik.

NORWAY.

Guthormsen, C., Karl Johansgade 8^{11}, Christiania.

SPAIN.

Sanchez, Eduardo, Malaga,

should read

Sanchez Rueda, Eduardo, Calle Torrijos 21, Malaga, and Rueda, Eduardo Sanchez, (see Sanchez Rueda, Eduardo).

No. 5680-C.W.—In exercise of the powers conferred by Section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), the Governor General in Council is pleased to direct that the following additions shall be made in the Schedule appended to this Department Notification No. 66-C.W.D., dated the 13th January 1917, as subsequently amended, *viz* :—

Additions.

Chinese, S. K. F. Company, Limited, Shanghai.

Eastern Fur and Skin Company, Shanghai.

Glikin, E. I.

Kopelman, S. I.

St. Vourvoulias, Tientsin.

No. 5681-C.W.—In exercise of the powers conferred by Section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), the Governor General in Council is pleased to direct that "Wall Norman (Agent for C. Faberge Ltd. of Petrogad)" shall be added to the Schedule appended to this Department Notification No. 2981-C.W., dated the 24th March 1917, as subsequently amended.

C. E. LOW,

Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA," DATED 2ND JUNE 1917.

DEPARTMENT OF COMMERCE AND INDUSTRY.

NOTIFICATIONS.

COMMERCE AND TRADE.

Simla, the 2nd June 1917.

No. 6216-*Spl.*—In exercise of the powers conferred by clause (*a*), of sub-section (1) of section 4 of the Enemy Trading Act, 1916 (X of 1916), the Governor-General in Council is pleased to cancel the notification in the Department of Commerce and Industry, No. 10257-W.-II., dated the 21st October 1916, so far as it relates to Messrs. Moll, Schutte & Company.

EXCISE.

The 2nd June 1917.

No. 5987-*G.*—In exercise of the power conferred by section 7 of the Delhi Laws Act, 1912 (XIII of 1912), as amended by section 7 of the Delhi Laws Act, 1915 (VII of 1915), the Governor-General in Council is pleased to extend to the Province of Delhi, the provisions of the enactment specified in the schedule below :—

Provided, first, that in the enactment as so applied references to the High Court shall be read as references to the Chief Court of the Punjab ; and

Provided, secondly, that the further modifications and restrictions set forth in the said schedule shall be made in the said enactment as so applied.

SCHEDULE.

Enactment applied.	*Further modifications and restrictions.*
Sections 43-A and 43-B of the Bombay Abkari Act, 1878 (Bombay Act V of 1878), as amended by the Bombay Abkari (Amendment) Act, 1917 (Bombay Act III of 1917).	(1) In Section 43-A and in Section 43-B, sub-section (1), *for* the words "this Act" the words "the Punjab Excise Act I of 1914, as applied to the Province of Delhi" shall be substituted.
	(2) In Section 43-B the words "a Presidency Magistrate" shall be omitted.

IMPORT AND EXPORT REGULATIONS.

The 2nd June 1917.

No. 6059-*C.W.*—In exercise of the powers conferred by Section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), the Governor-General in Council is pleased to direct that—

(*i*) the amendments to this Department Notification No. 624-C.W.D., dated the 17th February 1917, published in this Department Notification No. 2771-C.W., dated the 17th March 1917, and

(*ii*) the corrigendum to this Department Notification No. 2281-W., dated the 29th April 1916, published in this Department Notification No. 2773-C.W., dated the 17th March 1917,

shall be cancelled.

No. 6107-*C.W.*—In exercise of the powers conferred by Section 3 of the Import and Export of Goods Act, 1916 (XI of 1916, the Governor-General in Council is pleased to direct that the following additions and alterations shall be made in the Schedule appended to this Department Notification No. 66-C.W.D., dated the 13th January 1917, as subsequently amended, *viz.*:—

Additions.

Berger & Sons, Ltd.
Burr Photo Co., Shanghai.
Chang Ka Pang Wharves.
Finney, Arthur C.
Mehta & Co., Foochow.
Mortimer-Reid & Slee.
Wuchow Electric Light Co., Wuchow.

Alterations.

Houvenier Mason, Scheidler & Co., should *read* Hovenier, H. A. (Mason, Scheidler & Co.).

Japan Cotton Trading Co., should *read* Japan Cotton Trading Co. (Nippon Menkwa Kabushiki Kaisha).

Madier, H. should *read* Madier Freres.

Nippon Menkwa Kabushiki Kaisha, should *read* Nippon Menkwa Kabushiki Kaisha (Japan Cotton Trading Co.).

Removal.

Nisshin Yoko, Shanghai.

No. 6232-*C.W.*—In exercise of the powers conferred by Section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), the Governor-General in Council is pleased to direct that the following alerations and additions shall be made in the schedule appended to this Department Notification No. 5385-C.W., dated the 12th May 1917, as subsequently amended, *viz.*:—

Delete the headings

" (A) Copper " and

" (A) Zinc."

Insert as new headings the following :—

" (A) Aluminium, its ores and its alloys " ;

" (A) Antimony and its alloys " ;

" (A) Brass and yellow metal " ;

" (A) Copper and its alloys " ;

" (A) Mercury " ;

" (A) Tin " ;

" (A) Zinc and its alloys ".

No. 6268-*C.W.*—In exercise of the powers conferred by Section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), the Governor-General in Council is pleased to direct that the following additions shall be made to the Schedule appended to this Department Notification No. 5385-C.W., dated the 12th May 1917, as subsequently amended, *viz.*:—

Under the heading " Tanning materials " between the entries " (A) Konnam bark and (A) Velam bark " *insert* " (B) Myrabolams."

Insert as a new entry the following, *viz.*:—

" (B) Myrabolams."

C. E. LOW,

Secretary to the Government of India.

ARMY DEPARTMENT.

Simla, the 1*st June* 1917.

MEDICAL DEPARTMENT.

No. 870.—With the approval of the Right Hon'ble the Secretary of State for India, the Government of India sanction the following measures for improving the conditions of

service of military sub-assistant surgeons of the Indian Subordinate Medical Department, with effect from the 18th April 1917:—

(*i*) Increase in the rates of pay as noted below:—

Grade of sub-assistant surgeons.	*Present pay per mensem.	*Revised pay per mensem.
	Rs.	Rs.
3rd grade	35	60
2nd „	50	75
1st „	70	95
Senior, 2nd grade	90	110
Senior, 1st grade	110	125

*Inclusive of extra pay for English qualification.

(*ii*) Increase in the rates of field allowance† from Rs. 5, 10 and 15 to Rs. 10, 15 and 20 for the 3rd and 2nd grades, 1st grade, and the senior grades, respectively.

†Army Regulations, India, Volume I, paragraph 907.

(*iii*) Grant of free quarters, or compensation in lieu, to the families of sub-assistant surgeons on field or foreign service at Rs. 8 per mensem for members of the 3rd and 2nd grades, and Rs. 12 per mensem for members of the 1st and senior grades.

(*iv*) Grant of an allowance at Rs. 10 per mensem for sub-charge of an Indian Cavalry Regiment, a Corps of Sappers and Miners, an Infantry Battalion, an Indian Mountain Battery, a detached Company of Sappers and Miners, a regimental followers' hospital or a departmental followers' hospital.

(*v*) Grant of the honorary rank of Assistant Surgeon, on completion of fifteen years' service or less in the senior grade, in exceptional cases of meritorious service.

2. A sub-assistant surgeon who is drawing sub-charge allowance under paragraph 1 (*iv*) above will, when appointed to the additional medical or sub-medical charge of a unit other than his own, receive extra allowances at the following rates instead of those authorised under Army Regulations, India, Volume I, paragraph 957 (1) and (2), first three sub-clauses:—

Extra charge or sub-charge of	Charge allowance per mensem.	Sub-charge allowance per mensem.
	Rs.	Rs.
A regiment; or of reservists attached to a regimental centre for the period of training if their strength amounts to that of a regiment of Indian Infantry.	20 (Inclusive of sub-charge allowance when placed in sole medical charge *of his own unit.*)	10
The wing of a regiment; a cantonment hospital; a followers' hospital; reservists attached to a regimental centre for the period of training if their strength equals that of a wing; departmental followers and others attached for treatment to the Indian Infantry Hospital, Bombay.	15	7
A detachment of 25 men or more, but less than a wing; an engineer field park or a divisional signal company.	10	5

JUDICIAL.

No. 871.—In pursuance of Section 2 of the Defence of India (Criminal Law Amendment) Act, 1915 (IV of 1915), the Governor-General in Council is pleased to direct that the following amendment shall be made in the Defence of India (Consolidation) Rules, 1915, as subsequently amended, namely:—

In rule 11-B of the said rules, *after* sub-rule (5) the following sub-rule shall be *added* namely:—

"(6) Save as otherwise provided in this rule an arbitration under this rule shall be subject to the provisions of the Indian Arbitration Act, 1899."

A. H. BINGLEY, *Major-General,*

Secretary to the Government of India.

BOARD OF EXAMINERS.

NOTICE.

Persian and Arabic Instructors.

Two fully qualified instructors, natives of Persia and Arabia, respectively, are maintained by the Government of India, for the convenience of officers wishing to study Persian and Arabic. The services of these instructors may be obtained in Calcutta, on application to the Secretary, Board of Examiners. ... ...

The instructors shall be stationed at Simla during the ensuing hot weather from the end of April to the end of October to give instruction to candidates on study leave there. Their services can be engaged on application to the Board of Examiners, Calcutta.

Qualified Urdu Teachers.

AMBALA.

M. Mohd. Miyan Khan ... ... Saddar Bazar, Ambala.
M. Mohd. Akbar Khan ... ... The Oriental Lodge, Ambala.
M. Anand Sarup ... ... Saddar Bazar, Ambala Cantonment (winter only).
M. Shaikh Amir Bukhsh, Gyani, Munshi Fazil. Regimental Munshi, 1/9th Middlesex Regiment, Ambala.

FEROZEPORE.

M. Suraj Narain, B.A. ... ... Kabari Bazar, Ferozepore.
M. Harnam Das ... ... Headmaster, Hindu Girls' School, Ferozepore City.

JHELUM.

M. Thakur Das Pahwa ... ... Officers' Munshi, Jhelum.

JULLUNDUR.

M. Karam Chand ... ... C/o Jacki Mull & Sons, Saddar Bazar, Jullundur Cantonment.

KASAULI.

M. Anand Sarup ... ... Depôt Munshi, Kasauli (summer only).

LAHORE.

M. Sham Lal, Bhargava... ... Officers' Munshi, Saddar Bazar, Lahore Cantonment.
M. Sayyad Aulad Ali, Gilani ... Miran Shah Lane, Taksali Gate, Lahore.
M. Mohd. Khalil-ur-Rahman, Sabri ... Mohalla Sammian, Chhawni Manawala, Taksali Gate, Lahore.
M. Mool Chand Saihgal ... Regimental Munshi, 1/5th Devonshire Regiment, Saddar Bazar, Lahore Cantonment.

MURREE HILLS.

M. S. C. Bagchi ... ... Munshi, Lawrence Government European School, Ghoragali, P. O. Murree Hills.

RAWALPINDI.

M. Ghulam Muhiuddin ... ... R. A. Brigade Munshi, Rawalpindi.
M. Ghulam Rasul ... ... Saddar Bazar, Rawalpindi.
M. Kazi Abdul Haqq Khan ... C/o Kazi Najam-ud-din Khan, Officers' Munshi, Jhangi Street, Rawalpindi City.

SIALKOT.

M. Ajab Shah Anand ... ... Officers' Munshi, Saddar Bazar, Sialkot.

N. B.—Whenever any teacher changes his address, he is requested to communicate his new address to the Board of Examiners.

O. F. JENKINS,

Secretary and Member, Board of Examiners.

448 PGG—710—8-6-17—SGPP Lahore.

Registered No. L. 864.

Dieu et mon droit

The Government Gazette

PUNJAB AND ITS DEPENDENCIES.

Published by Authority.

LAHORE, FRIDAY, JUNE 15, 1917.

PART II.

Republications from the "Gazette of India."

GOVERNMENT OF INDIA, FINANCE DEPARTMENT.

NOTIFICATION No. 380-F., Delhi, the 1st March 1917.

INDIAN WAR LOAN.

he whole of the cash subscriptions received will be given to His Majesty's Government for the prosecution of the War.

5 per cent. War Loan 1929—1947.

5½ per cent. War Bonds 1920, 5½ per cent. War Bonds 1922.

Post Office 5-year Cash Certificates (Issue of 1917-18).

Principal and interest secured on the assets and revenues of the Government of India.

I.—War Loan 1929—147.

SUE PRICE: Rs. 95 PER CENT. payable as follows:

For fully paid allotments: Rs. 95 per cent. on application.

For instalment allotments: Rs. 15 per cent. on application and the balance in four monthly instalments of Rs. 20 per cent. each on the 15th day, or if that be a Sunday, on the 16th day, of the first, second, third, and fourth months succeeding that in which the application is made.

TEREST: Rs. 5 PER CENT. per annum payable on the 15th February and the 15th August.

ATE OF REDEMPTION.—If not previously redeemed, the War Loan 1929—1947 will be repaid at par on the th August 1947: but the Government of India reserve to themselves the right to redeem the Loan or any rt of it [illegible]ar, on or after the 15th August 1929, on giving three calendar months' notice in the *Gazette India.*

NKING FUND.—For the purpose of providing against depreciation in the market price of the War Loan 29—1947, the Government of India undertake to set aside annually a sum equal to one and one-half per nt. of the amount of the War Loan 1929—1947 to form a fund to be used for the purchase of securities that loan for cancellation, whenever the market price falls below the issue price.

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II.—War Bonds 1920 and War Bonds 1922.

(FREE OF INCOME-TAX).

ISSUE PRICE : Rs. 100 PER CENT. payable as follows :

For fully paid allotments : Rs. 100 per cent. on application

For instalment allotments : Rs. 20 per cent. on application and the balance in four monthly instalments of Rs. 20 per cent. each on the 15th day, or if that day be a Sunday, on the 16th day, of the first, second, third, and fourth months succeeding that in which the application is made.

INTEREST : Rs. 5½ PER CENT. per annum payable on the 15th February and the 15th August.

DATE OF REDEMPTION : War Bonds 1920 are repayable on the 15th August 1920, War Bonds 1922 on the 15th August 1922.

III.—Post Office 5-year Cash Certificates.

(FREE OF INCOME-TAX).

FOR

Rs. 10, Rs. 20, Rs. 50, and Rs. 100.

PAYABLE 5 YEARS AFTER ISSUE.

ISSUE PRICE :

Rs. 7-12, Rs. 15-8, Rs. 38-12, and Rs. 77-8.

These certificates may also be cashed at the Post Office of issue at any time during the five-year period at the rates prescribed in Annexure D to this Notification.

Form of securities. 1. Securities in respect of War Loan 1929—1947, War Bonds 1920 and War Bonds 1922, will be issued at the option of the applicant (to be stated in his application) in the following forms—

(1) Inscribed Stock Certificate	...	transferable by deed ;
(2) Promissory Notes ...	...	transferable by endorsement ;
(3) Bearer Bonds ...	...	transferable by delivery.

In the absence of any specified option, securities will, in the first instance, be issued in the form of Inscribed Stock Certificates.

Income-tax. 2. Interest on War Bonds 1920 and War Bonds 1922 will be exempt from income-tax but not from super-tax.

Interest on War Loan 1929—1947 is not exempt from income-tax or super-tax. Income-tax will be levied in accordance with the provisions of Part III of the Second Schedule of the Income-tax Act.

Conversion rights. 3. For every Rs. 100 (nominal) of War Loan 1929—1947 taken up, the subscriber may convert Rs. 150 (nominal) of the 3 per cent. of any of the 3½ per cent. Rupee Loans, or of the 4 per cent. Conversion Loan, 1916-17, of the Government of India, and receive in lieu thereof War Loan 1929—1947 at the rate of :—

Rs. 65 War Loan (nominal), for every Rs. 100 (nominal), of 3 per cent. loan converted.
" 76 " " " " " " " " 3½ " " " "
" 92 " " " " " " " " 4 " " Conversion Loan converted.

together with such further amount of War Loan as may be required to make up an exact multiple of Rs. 100, subject to the payment in cash of this further amount less one anna in the rupee.

4. Conversion rights may be exercised at any time after the 1st November 1917 but not after than the 15th January 1918. Conversion warrants will be negotiable and will be issued in Bearer form.

5. Securities of War Loan 1929—1947 issued by conversion will bear interest from the 15th August 1917. No interest will be paid separately in respect of the cash payments made under clause 3 above.

6. Holdings of War Loan 1929—1947, War Bonds 1920, and War Bonds 1922, do not carry any right of conversion into any future issue that may be made by the Government of India.

7. Applications for War Loan 1929 - 1947, War Bonds 1920 and War Bonds 1922 (other than applications through the Post Office under the procedure described in clauses 20 to 23 of this Notification) should be in the form appended (Annexure A), and may be presented any day from Thursday, the 15th March 1917, to Friday, the 15th June 1917, to any of the following officers or persons :— *Applications.*

(1) The Controller of Currency, Calcutta, or any Provincial Accountant-General or Comptroller,

(2) The Secretaries and Treasurers, Banks of Bengal, Bombay and Madras, at their Head Offices, or the Agents of these Banks at any Indian Branch, and

(3) Officers in charge of Government treasuries at district head-quarters.

8. Applications must be for sums of Rs. 100 or multiples of that sum.

9. Applications for the sum of Rs. 100 only must in all cases be accompanied by full payment, namely, Rs. 95 in the case of War Loan 1929—1947, and Rs. 100 in the case of War Bonds 1920 and War Bonds 1922.

10. Applications for sums of Rs. 200 or more in War Loan 1929—1947, War Bonds 1920 or War Bonds 1922 may be either for :—

(*a*) Fully paid allotments, or
(*b*) Instalment allotments.

11. Applications for Post Office 5-year Cash Certificates will be regulated by the procedure described in clauses 32 to 40 of this Notification.

12. A commission of one-eight per cent. will be allowed to recognised bankers and brokers on allotments made in respect of cash applications bearing their stamp, but this commission will not be allowed in respect of applications received through the Post Office, including applications for Post Office 5-year Cash Certificates, or in respect of applications for conversion. *Brokerage.*

Supplementary provisions.

13. Applications for fully paid allotments must in all cases be accompanied by payment of the full amount payable. Fully paid Allotment Letters, exchangeable in due course for Securities, *viz.*, Stock Certificates, Promissory Notes, or Bearer Bonds, will be issued in respect of such allotments. Interest due from the date of payment to the 14th August 1917 will be payable by warrant at the time of the issue of Securities, which will bear interest payable half-yearly commencing from the 15th August 1917. *Fully paid allotments.*

14. Applications for instalment allotments must in all cases be accompanied by payment of the first amount of the instalment stated above to be payable in respect of such applications. In the case of default in the payment of any instalment by its proper date, any instalments previously paid will be liable to forfeiture. Allotment Certificates exchangeable in due course for Securities, *viz.*, Stock Certificates, Promissory Notes, or Bearer Bonds, will be issued in respect of such allotments. *Instalment allotments.*

In the case of instalment allotments paid in full on or before the 15th August 1917, the interest due on the instalments from the date of actual payment to the 14th August 1917 will be payable by warrant at the time of issue of Securities, which will bear interest payable half-yearly commencing from the 15th August 1917.

In the case of instalment allotments paid in full after the 15th August 1917, the interest due on the instalments from the date of actual payment to the 14th February 1918 will be payable by warrant at the time of issue of Securities, which will bear interest payable half-yearly commencing from the 15th February 1918.

15. Applications must be accompanied either— *Methods of payment.*

(1) By a receipt, for the amount payable thereon, from the Head Office, or any Indian Branch Office, of the Banks of Bengal, Bombay and Madras, or from an officer in charge of a Government Treasury at district head-quarters; or

(2) By a cheque, for the amount payable thereon, drawn in favour of the officer to whom, and on a Bank in the place at which, the application is presented ; or

(3) By whole currency notes for the amount payable thereon.

Subsequent instalments may be paid into the Head Office, or any Indian Branch Office of the Bank of Bengal, Bombay, or Madras, or into any Government Treasury at district head-quarters to be named by the applicant in his application.

16. Conversion warrants will be issued by the Public Debt Office, which in this connection means the Presidency Banks of Bengal, Bombay and Madras, respectively, at their Head Offices, on presentation of the Allotment Letters or of the Allotment Certificates (after these latter have been fully paid up) referred to in clauses 13 and 14 above. *Conversion procedure.*

17. Applications for conversion duly completed should be made within the dates prescribed in clause 4 to :—

(1) The Public Debt Office, as above defined, or any Indian Branch Office of a Presidency Bank ; or

(2) A Government Treasury at district head-quarters, for transmission to the Public Debt Office,

and should be accompanied :—

(1) By the necessary Conversion warrants ;
(2) By the securities (duly receipted) tendered for conversion ; and
(3) By the cash payment, if any, referred to in clause 3.

18. The same warrant may be used partly for the conversion of securities of the 4 per cent. Conversion Loan and partly for the conversion of securities of the 3½ per cent. or the 3 per cent. Rupee Loans. Where the securities thus converted do not exhaust the full amount of conversion rights allowed by the Conversion warrant, the holder may apply to, and will then receive from, the Public Debt Office a fresh warrant for the difference.

19. On application by the holder a warrant will be sub-divided by the Public Debt Office into two or more warrants on payment of a fee of 4 annas in respect of each of the warrants issued in exchange.

POST OFFICE SECTION.

(SPECIAL PROVISIONS FOR APPLICATIONS THROUGH THE POST OFFICE.)

20. Applications for War Loan 1929—1947, War Bonds 1920, and War Bonds 1922 will also be received at any Post Office authorised to transact savings bank business from Thursday, the 5th March 1917, to Monday, the 15th October 1917, from any person whether previously a depositor in the Post Office savings bank or not, subject to the conditions stated in the following clauses.

Form of Application.

21. Applications must be made in the special form prescribed in Annexure B.

Maximum and minimum amounts.

22. Applications through the Post Office must be for sums of Rs. 25 or any multiple thereof. The same person may not apply for or hold through the Post Office more than Rs. 22,500 in all under this Notification, of which not more than Rs. 7,500 may be in War Loan 1929—1947 ; not more than Rs. 7,500 may be in War Bonds 1920 and War Bonds 1922 singly or together ; and not more than Rs. 7,500 may be in Post Office 5-year Cash Certificates—see clause 37.

NOTES (1).—Applications through the Post Office under this Notification will be permitted irrespective of any holdings of other securities previously obtained through the Post Office.

(2) Amounts of War Loan 1929—1947 obtained by conversion will not be taken into account in applying the above limits.

Amounts payable.

23. Amounts applied for must be paid in full with the application and are not payable in instalments. But the same person may present more than one application, provided his aggregate applications do not exceed the limits prescribed in clause 22.

Method of payment.

24. The payments due as in the preceding clause may be made in either of the following ways or partly in each :—

(a) By transfer from any balance in cash standing at the credit of the applicant's savings banks account if he has one ;
(b) By a payment in coin or currency notes, or by a crossed cheque drawn on a recognized Bank in favour of the Head Postmaster of the place at which such Bank is established.

Securities.

25. Securities in respect of applications made through the Post Office will be issued either in the form of Promissory Notes or Stock Certificates. Securities thus issued may be left in the custody of the Accountant-General, Posts and Telegraphs.

Income-tax.

26. Interest payable on War Bonds 1920 and War Bonds 1922 is exempt from income-tax. Securities of the War Loan 1929—1947 are specially exempted from income-tax if deposited with the Accountant-General, Posts and Telegraphs, and for so long as they are so deposited.

Interest.

27. Interest due from the date of payment of the amount applied for to the next regular date of half-yearly payment of interest (15th August 1917 or 15th February 1918 as the case may be) will be paid in cash at the time of issue of the Securities. Future interest will begin to accrue

from the 15th August 1917 when payment of the amount applied for is made on or before the 15th August 1917, and

from the 15th February 1918 when payment of the amount applied for is made after the 15th August 1917.

Conversion.

28. An applicant for War Loan 1929—1947 through the Post Office will receive a negotiable Conversion warrant (together with forms of application for conversion) enabling him to exercise the rights specified in clause 3 above either in the manner stated in clause 17, or through the agency of the Post Office as in clause 29.

29. Conversion of securities of the 3 per cent. of any of the 3½ per cent. Rupee Loans or of the 4 per cent. Conversion Loan, 1916-17, will, subject to the cash payment, if any, referred to in clause 3, be effected by the Post Office in all cases in which the securities tendered for conversion are already in deposit with, or were originally purchased

by the convertor through, the Accountant-General, Posts and Telegraphs, on presentation at any Post Office savings bank office, after the 1st November 1917 and before the 15th January 1918,

(a) Of the necessary Conversion warrants (whether obtained through the Post Office or not) and the form of application for conversion duly filled up; and

(b) Of the securities (if any) endorsed to the Accountant-General, Posts and Telegraphs.

30. If the securities thus converted do not exhaust the full amount of conversion rights covered by the Conversion warrant, the holder will receive from the Post Office a fresh warrant for the difference, unless the unutilized amount is less than Rs. 500, in which case the warrant for the difference will be issued only on special application being made.

31. A Conversion warrant issued through the Post Office may be sub-divided on application by the holder to the Public Debt Office, in the manner stated in clause 19.

Post Office 5-year Cash Certificates.

CERTIFICATES FOR Rs. 10, Rs. 20, Rs. 50 AND Rs. 100 PAYABLE FIVE YEARS AFTER ISSUE.

32. Post Office 5-year Cash Certificates may be obtained at any time on and after the *1st April 1917* at all Post Offices at which savings bank business is transacted.

33. These Certificates will be in the form shown in Annexure C attached, and will be in four denominations :—

Rs. 10	obtainable on payment of	Rs. 7-12.
Rs. 20	" "	Rs. 15-8.
Rs. 50	" "	Rs. 38-12.
Rs. 100	" "	Rs. 77-8.

34. The full amount shown in the Certificate will be payable five years after the date of issue. But at any time within the five years period the holder will be entitled to payment in cash at the rates prescribed in the table attached as Annexure D.

35. Such payment will ordinarily be made at the Post Office of issue and on presentation of the Certificate. But on application to the Postmaster of the office of issue and on cause being shown payment at any other Post Office conducting savings bank business may be permitted.

36. No income-tax will be levied on these Certificates.

37. The maximum holding of these Certificates by any single individual shall not exceed Rs. 7,500 irrespective of any holdings of securities obtained by him through the Post Office of 3 per cent., 3½ per cent., or 4 per cent. Rupee Loans, or of War Loan 1929—1947 or War Bonds 1920 or War Bonds 1922.

38. These Certificates may not be transferred except by permission of the Postmaster-General of the Circle in which the Post Office of issue is situated.

39. These Certificates will be kept, if so desired, in the custody of the Accountant-General, Posts and Telegraphs.

40. Forms of application for these Certificates may be obtained from any Post Office.

By order of the Governor-General in Council,

J. B. BRUNYATE,

Secretary to the Government of India.

ANNEXURE A.

No.——.

5 per cent. War Loan, 1929—1947.

APPLICATION FOR "FULLY-PAID ALLOTMENT".

1. In terms of the Notification of the Government of India, No. 380-F., dated the 1st March 1917, I/we hereby apply for a *Fully-paid Allotment* of Rupees

(a) Figures and words should be written here.

(a)

of the above-mentioned issue.

2. I enclose a receipt / a cheque / currency notes for rupees ———— being the amount of the required payment at the rate of Rs. 95 for every Rs. 100 of the loan applied for.

3. I/we request that any allotment made in respect of this application may be :—

NOTE.—Securities will be issued in the form of Inscribed Stock Certificate unless another form of security is specified in the application.

1. Inscribed as Stock :
2. Issued in Promissory Notes of the denominations stated below :
3. Issued in Bonds to Bearer of the denominations stated below :

———— Promissory Notes / Bonds to Bearer of Rs. ———— each.

———— Promissory Notes / Bonds to Bearer of Rs. ———— each.

———— Promissory Notes / Bonds to Bearer of Rs. ———— each.

Signature ————

Allotment Letter to be sent to ————

Address ————

————

Date ———— 1917.

ANNEXURE A.

No.———.

5 per cent. War Loan, 1929–1947.

APPLICATION FOR "INSTALMENT ALLOTMENT."

———

1. In terms of the Notification of the Government of India, No. 380-F., dated the 1st March 1917, I/we hereby apply for an *Instalment allotment* of Rupees (a)——————of the above-mentioned issue.

(a) *Figures and words should be written here.*

2. I enclose a receipt / a cheque / currency notes for Rs.——— being the amount of the first instalment at the rate of Rs. 15 for every Rs. 100 of the loan applied for.

3. I/We hereby engage to pay (b) at the Bank of ——— / at the Branch of the Bank of ——— at ——— / into the Public Treasury at ——— to the account of Government the instalments as they shall become due on any allotment that may be made in respect of this application, as provided by the above notification, that is to say—

(b) *Here enter the name of the Presidency Bank or Branch of Presidency Bank or Treasury at which the instalments will be paid and score out unnecessary words.*

Rs.——being 20 per cent. of the amount applied for due on the 15th day of ——— 1917 (c)

Rs.——being 20 per cent. of the amount applied for due on the 15th day of——— 1917 (c).

Rs.——being 20 per cent. of the amount applied for due on the 15th day of———1917 (c).

Rs.——being 20 per cent. of the amount applied for due on the 15th day of——— 1917 (c).

(c) *Here fill in the first, second, third and fourth months following that in which this application is made.*

4. I/We request that any allotment made in respect of this application may be—

1. Inscribed as Stock:

2. Issued in Promissory Notes of the denominations stated below:

3. Issued in Bonds to Bearer of the denominations stated below:

NOTE.—*Securities will be issued in the form of Inscribed Stock certificate unless another form of security is specified in the application.*

Promissory Notes / Bonds to Bearer of Rs.———each.

Promissory Notes / Bonds to Bearer of Rs.——— each.

Promissory Notes / Bonds to Bearer of Rs.——— each.

Signature———————

Allotment Certificate to be sent to———————

Address———————

Date ——————— *1917.*

ANNEXURE A.

No.————

5½ per cent. War Bonds 1920. | 5½ per cent. War Bonds 1922.

APPLICATION FOR "FULLY-PAID ALLOTMENT."

———

1. In terms of the Notification of the Government of India, No. 380-F., dated the 1st March 1917, $\frac{\text{I}}{\text{we}}$ hereby apply for a *Fully-paid Allotment* of Rupees (*a*) ———————————————————— of

(*b*) $\frac{\text{War Bonds 1920.}}{\text{War Bonds 1922.}}$

(a) Figures and words should be written here.

(b) Strike out top or bottom line.

2. $\frac{\text{I}}{\text{We}}$ enclose $\frac{\text{a receipt}}{\text{a cheque} \,/\, \text{currency notes}}$ for Rs.———————————being the amount of the required payment at the rate of Rs. 100 for every Rs. 100 in Bonds of the issue applied for.

3. $\frac{\text{I}}{\text{We}}$ request that any allotment made in respect of this application may be—

1. Inscribed as Stock :
2. Issued in Promissory Notes of the denomination stated below :
3. Issued in Bonds to Bearer of the denominations stated below :

NOTE.—Securities will be issued in the form of Inscribed Stock certificate unless another form of security is specified in the application.

——————— $\frac{\text{Promissory Note}}{\text{Bonds to Bearer}}$ of Rs.——— each.

——————— $\frac{\text{Promissory Notes}}{\text{Bonds to Bearer}}$ of Rs.——— each.

——————— $\frac{\text{Promissory Notes}}{\text{Bonds to Bearer}}$ of Rs. each.

Signature————————————

Allotment Letter to be sent to ————————————

Address————————————

Date ———————————*1917.*

Note—This form must be used for application of *ONE ONLY* of the issues of War Bonds. Application for allotments of the two issues must be made on *separate forms*.

ANNEXURE A.

No.________

5½ per cent. War Bonds 1920. | 5½ per cent. War Bonds 1922.

APPLICATION FOR "INSTALMENT ALLOTMENT."

1. In terms of the Notification of the Government of India, No. 380-F., dated the 1st March 1917, I/we hereby apply for an *Instalment Allotment* of Rupees (a) of

(b) War Bonds 1920. / War Bonds 1922.

(a) Figures and words should be written here.
(b) Strike out top or bottom line.

2. I/We enclose a receipt / a cheque / currency notes for Rs.________ being the amount of the first instalment at the rate of Rs. 20 for every Rs. 100 of Bonds in the issue applied for.

3. I/We hereby engage to pay (c) at the Bank of / at the Branch of the Bank of / into the Public Treasury at ________ to the account of Government the instalments as they shall become due on any allotment that may be made in respect of this application, as provided by the above Notification, that is to say—

(c) Here enter the Presidency Bank or Branch of Presidency Bank or Treasury at which the instalments will be paid and score out unnecessary words.

Rs.______ being 20 per cent. of the amount applied for due on the 15th day of ______ 1917. (d)

Rs.______ being 20 per cent. of the amount applied for due on the 15th day of ______ 1917. (d)

Rs.______ being 20 per cent. of the amount applied for due on the 15th day of ______ 1917. (d)

Rs.______ being 20 per cent. of the amount applied for due on the 15th day of ______ 1917. (d)

(d) Here fill in the first, second, third, and fourth months following that in which the application is made.

I/We request that any allotment made in respect of this application may be—

1. Inscribed as Stock :
2. Issued in Promissory Notes of the denominations stated below :
3. Issued in Bonds to Bearer of the denominations stated below :

NOTE.—Securities will be issued in the form of Inscribed Stock certificate unless another form of security is specified

Promissory Note / Bonds to Bearer of Rs.________ each.

Promissory Note / Bonds to Bearer of Rs.________ each.

Promissory Notes / Bonds to Bearer of Rs.________ each.

*Signature*________________

Allotment Certificate to be sent to________________

Address________________

*Date*________________ 1917.

Note.—This form must be used for application of *ONE ONLY* of the issues of War Bonds. Applications for allotment of the two issues must be made on *separate forms.*

ANNEXURE B.

Form of application through the Post Office for 5 per cent. War Loan 1929—1947.

(To be presented at any Post Office which does savings bank business not later than the 15th October 1917. This form may be detached and used if required.)

In terms of the Government of India Notification No. 380-F., dated the 1st March 1917,

I (a) ____________________

hereby apply for an allotment of Rupees (b) __________ of the above-mentioned issue.

In payment (c) of the amount applied for by me

(1) I tender herewith { in cash Rs.__________. / by cheque Rs.__________.

(2) I authorize withdrawal of Rs.__________ from the amount at my credit at the Post Office Savings Bank, and enclose the Pass Book herewith.

TOTAL Rs. __________

(A) (d) I request that any allotment made in respect of this application may be held by the Accountant-General, Posts and Telegraphs, on my behalf and the interest thereon credited to—

(i) my existing Savings Bank Account No.______ open at the __________ Post Office.

(ii) a Savings Bank account to be opened for the purpose at the __________ Post Office.

(B) I request that any allotment made in respect of this application may be :—

(i) Inscribed as Stock.

(ii) Issued in Promissory Notes of the following denominations enfaced for payment of interest at the __________ Treasury.

______ Promissory Notes of Rs.______ each.

______ Promissory Notes of Rs.______ each.

I request that a warrant authorizing the conversion of securities of the 3 per cent. or of any of the 3½ per cent. Rupee Loans or of the 4 per cent. Conversion Loan, 1916-17, of the Government of India under the terms specified in clause 3 of the notification quoted above may also be delivered to me.

(a) Please write legibly.
(b) Figures and words should be written here.
(c) Amounts paid in cash or by cheque and amounts, if any, paid by withdrawal from the savings bank balance should be shown separately in the space provided. The unnecessary clause, if any, should be scored out.
(d) Please fill up either A or B and score out the other.
Clause (i) to be scored through if the applicant has no account already open.

Signature ____________________

Address ____________________

Date ____________________ 1917.

Date of presentation at the Post Office.

____

(To be noted by the receiving Post Master.)

Head Office Stamp.

Register No.

(To be noted by the Head Post Master).

ANNEXURE B.

Form of application through the Post Office for $5\frac{1}{2}$ per cent. War Bonds 1920: $5\frac{1}{2}$ per cent. War Bonds 1922.

(*To be presented at any Post Office which does savings bank business not later than the 15th October 1917. This form may be detached and used if required.*)

In terms of the Government of India Notification No. 380-F., dated the 1st March 1917, I (*a*) ____________________

hereby apply for an allotment of Rupees (*b*) ____________________

____________________ in (*c*) War Bonds 1920. / War Bonds 1922.

In payment (*d*) of the amount applied for by me

(1) I tender herewith { in cash Rs. __________ / by cheque Rs. __________ }

(2) I authorize withdrawal of Rs. __________ from the amount at my credit at the Post Office Savings Bank, and enclose the Pass Book herewith. __________

Total Rs. __________

(a) Please write legibly.
(b) Figures and words should be written here.
(c) Strike out top or bottom line.
(d) Amounts paid in cash or by cheque and amounts, if any, paid by withdrawal from the savings bank balance should be shown separately in the spaces provided. The unnecessary clause, if any, should be scored out.

(A) (*e*) I request that any allotment made in respect of this application may be held by the Accountant-General, Posts and Telegraphs, on my behalf, and the interest thereon credited to—

(*i*) my existing Savings Bank Account No. ________ open at the __________ Post Office.

(*ii*) a Savings Bank Account to be opened for the purpose at the __________ Post Office.

(e) Please fill up either A or B an score out the other.

Clause (i) to be scored through if the applicant has no account already open.

(B) I request that any allotment made in respect of this application may be—

(*i*) Inscribed as Stock.

(*ii*) Issued in Promissory Notes of the following denominations enfaced for payment of interest at the __________ Treasury.

______ Promissory Notes of Rs. ______ each.

______ " " of Rs. ______ each.

Signature ____________________

Date ______________ 1917. Address ____________________.

Date of presentation at the Post Office.

____

(*To be noted by the receiving Post Master.*)

Head Office Stamp.

Register No. ________.

(*To be noted by the Head Post Master.*)

N.B.—This form must be used for application of *ONE ONLY* of the issues of War Bonds. Applications for allotments for the two issues must be made on *separate forms*.

ANNEXURE C.

Post Office 5-year Cash Certificate.

(Not transferable except with the permission of the Postmaster-General.)

No.______.

Amount due on maturity Rs. ______.

This is to certify that ______________________________

is registered at the __________ Post Office as the holder of a Post Office 5-year Cash Certificate, issued in accordance with the terms of Notification No. 380-F., dated the 1st March 1917. The Government of India undertake to pay to him, on presentation of this Certificate at the aforesaid Post Office on or after the __________________ ________, Rs.______, or at any earlier date the sum not exceeding Rs. ____, specified on the reverse of this Certificate as due on such date.

Post Office ______________.

Date of Issue ______________.

____

(Head Postmaster).

ANNEXURE D.

Table referred in clause 34 showing amounts due on Post Office 5-year Cash Certificates according to the dates on which payment is claimed.

If payment is claimed :—	Amount due on certificate for Rs. 10			Rs. 20			Rs. 50			Rs. 100		
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
Within one year from date of issue :—Amount originally paid, *viz.* ...	7	12	0	15	8	0	38	12	0	77	8	0
After 1 complete year from date of issue ...	8	1	0	16	2	0	40	5	0	80	10	0
" 15 complete months ...	8	2	6	16	5	0	40	12	6	81	9	[illegible]
" 18 " " ...	8	4	0	16	8	0	41	4	0	82	8	0
" 21 " " ...	8	5	6	16	11	0	41	11	6	83	7	0
" 2 complete years ...	8	7	0	16	14	0	42	3	0	84	6	0
" 27 complete months ...	8	8	9	17	1	6	42	11	9	85	7	6
" 30 " " ...	8	10	6	17	5	0	43	4	6	86	9	0
" 33 " " ...	8	12	3	17	8	6	43	13	3	87	10	6
" 3 complete years ...	8	14	0	17	12	0	44	6	0	88	12	0
" 39 complete months ...	9	0	0	18	0	0	45	0	0	90	0	0
" 42 " " ...	9	2	0	18	4	0	45	10	0	91	4	0
" 45 " " ...	9	4	0	18	8	0	46	4	0	92	8	0
" 4 complete years ...	9	6	0	18	12	0	46	14	0	93	12	0
" 51 complete months ...	9	8	6	19	1	0	47	10	6	95	5	0
" 54 " " ...	9	11	0	19	6	0	48	7	0	96	14	0
" 57 " " ...	9	13	6	19	11	0	49	3	6	98	7	0
" 5 complete years ...	10	0	0	20	0	0	50	0	0	100	0	0

FROM THE "GAZETTE OF INDIA," EXTRAORDINARY, DATED JUNE 4, 1917.

FOREIGN AND POLITICAL DEPARTMENT.

NOTIFICATION.

Simla, the 4th June, 1917.

No. 1008-*I.C.*—His Excellency the Viceroy and Governor-General is pleased to announce that His Imperial Majesty the KING, EMPEROR OF INDIA, has been graciously pleased to command that the badges of the Third Class or Companions of the Most Honourable Order of the Bath, the Most Exalted Order of the Star of India, the Most Distinguished Order of St. Michael and St. George and the Most Eminent Order of the Indian Empire shall in future be worn suspended by a ribbon round the neck. Members of this class of these four Orders will, while retaining the title of Companion, be given precedence as Commanders according to the seniority of the Order.

J. B. WOOD,

Political Secretary to the Government of India.

FOREIGN AND POLITICAL DEPARTMENT.

ORDER OF THE STAR OF INDIA.

NOTIFICATION.

Simla, the 4th June, 1917.

No. 26-*S.I.*—His Excellency the Grand Master of the Most Exalted Order of the Star of India is pleased to announce that His Imperial Majesty the KING, EMPEROR OF INDIA, has been graciously pleased to make the following appointments to the said Order :--

* * * * * *

To be Companions.

* * * * * *

The Honourable Mr. PATRICK JAMES FAGAN, Indian Civil Service, Financial Commissioner, Punjab, and a Member of the Council of the Lieutenant-Governor for making Laws and Regulations.

* * * * * *

By Order of the Grand Master,

J. B. WOOD,

Secretary to the Most Exalted Order of the Star of India.

FOREIGN AND POLITICAL DEPARTMENT.

ORDER OF THE INDIAN EMPIRE.

NOTIFICATION.

Simla, the 4th June, 1917.

No. 59-*I.E.*—His Excellency the Grand Master of the Most Eminent Order of the Indian Empire is pleased to announce that His Imperial Majesty the KING, EMPEROR OF INDIA, has been graciously pleased to make the following promotions in, and appointments to, the said Order :—

To be Knights Grand Commanders.

The Honourable Sir MICHAEL FRANCIS O'DWYER, K.C.S.I., Indian Civil Service' Lieutenant-Governor of the Punjab.

* * * * *

To be Knights Commanders.

* * * * * *

And for meritorious service in connection with the war:—

His Highness Raja BIJE CHAND, C.S.I., of Bilaspur, Punjab.

* * * * * *

Sardar Bahadur Sardar SHAMSHER SINGH, C.I.E., Chief Minister, Jind State, Punjab.

To be Companions.

* * * * * *

HENRY PHILLIPS TOLLINTON, Esquire, Indian Civil Service, Deputy Commissioner, Lahore.

* * * * * *

Lieutenant-Colonel DAVID WATERS SUTHERLAND, M.D., M.R.C.P., F.R.S., Indian Medical Service, Principal, Medical College and School, Lahore, Punjab.

* * * * * *

By Order of the Grand Master,

J. B. WOOD,

Secretary to the Most Eminent Order of the Indian Empire.

FOREIGN AND POLITICAL DEPARTMENT.

IMPERIAL SERVICE ORDER.

NOTIFICATION.

Simla, the 4th June, 1917.

No. 1011-*I.C.*—His Imperial Majesty the KING, EMPEROR OF INDIA, has been graciously pleased to make the following appointments:—

To be Companions.

* * * * * *

CIVIL SERVICES IN INDIA.

FELIX AMBROSE LEMEUR, Esquire, Deputy Registrar, Chief Court, Punjab.

* * * * * *

Rai Bahadur Lala GANGA SAHAI, M.A., Provincial Service, Punjab, Dewan and Chief Secretary to His Highness the Raja of Faridkot, Punjab.

* * * * * *

J. B. WOOD,

Political Secretary to the Government of India.

FOREIGN AND POLITICAL DEPARTMENT.

KAISAR-I-HIND MEDAL.

NOTIFICATIONS.

Simla, the 4th June, 1917.

No. 1012-*I.C.*—His Excellency the Viceroy and Governor-General is pleased to announce that His Imperial Majesty the KING, EMPEROR OF INDIA, has been graciously pleased to award the Kaisar-i-Hind Medal of the First Class for Public Service in India to:—

* * * * * *

Captain ROBERT HENRY BOTT, M.B., F.R.C.S., Indian Medical Service, Professor of Surgery, Medical College, Lahore, Punjab.

* * * * * *

No. 1013-*I.C.*—His Excellency the Viceroy and Governor-General is pleased to award the Kaisar-i-Hind Medal of the Second Class for Public Service in India to:—

* * * * * *

Mrs. MILDRED KITCHIN, wife of Mr. A. J. W. Kitchin, C.I.E., I.C.S, Deputy Commissioner, Lyallpur, Punjab.

Mrs. MARJORY FRANCES HARRISON, wife of Mr. C. H. Harrison, I.C.S., Postmaster-General, Punjab and North-West Frontier Circle.

* * * * * *

Mrs. ELIZABETH REBECCA BURTON WILSON of Holly Lodge, Simla.

* * * * * *

Mrs. MARY CALEB, wife of Dr. C. C. Caleb, M.B., Professor of Physiology, Medical College, Lahore, Punjab.

* * * * * *

J. B. WOOD,

Political Secretary to the Government of India.

FOREIGN AND POLITICAL DEPARTMENT.

NOTIFICATIONS.

Simla, the 4th June, 1917.

No. 1015-*I.C.*—His Excellency the Viceroy and Governor-General is pleased to confer upon Diwan Bahadur Diwan Narendra Nath, M.A., Deputy Commissioner (retired), in the Punjab, the title of Raja, as a personal distinction.

No. 1020-*I.C.*—His Excellency the Viceroy and Governor-General is pleased to confer the title of Khan Bahadur, as a personal distinction, upon—

* * * * * *

Khan Sahib Shaikh Amir Ali, District and Sessions Judge, in the Punjab.

Khan Sahib Muhammad Zafar Khan, I.O.M., Extra Assistant Commissioner, in the Punjab.

Khan Sahib Muhammad Sher Baz Khan, Honorary Magistrate, Kasur, Lahore District, in the Punjab.

Liakat Hayat Khan, Deputy Superintendent of Police, in the Punjab.

* * * * * *

Khan Sahib Muhammad Zaman, Temporary Sub-Engineer, M. W. S., 2nd (Rawalpindi) Division, in the Punjab.

Khan Sahib Qazi Siraj-ud-Din Ahmad, Barrister-at-Law, of Rawalpindi, in the Punjab.

* * * * * *

No. 1021-*I.C.*—His Excellency the Viceroy and Governor-General is pleased to confer the title of Rai Bahadur, as a personal distinction, upon—

* * * * * *

Thakur Amar Chand, Honorary Magistrate, Lahaul, Kangra District, in the Punjab.

The Hon'ble Raizada Bhagat Ram, Barrister-at-Law and Member of the Council of the Lieutenant-Governor of the Punjab for making Laws and Regulations.

Risaldar Sarup Singh, Zaildar of Badli, Jhajjar Tahsil, Rohtak District, in the Punjab.

* * * * * *

Rai Sahib Nathu Mal, Extra Assistant Commissioner and Treasury Officer, Delhi.

* * * * * *

Rai Sahib Chaudhri Gurmukh Singh Chadda, Honorary Magistrate, of Rawalpindi, in the Punjab.

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No. 1023-*I.C.*—His Excellency the Viceroy and Governor-General is pleased to confer the title of Sardar Sahib, as a personal distinction, upon—

Sardar Jamiat Singh, of Moga, Ferozepore District, in the Punjab.

Sardar Hari Singh, Extra Assistant Commissioner, in the Pnnjab.

Munshi Harnam Singh (No. 169), Inspector of Police, in the Punjab.

Bhai Kalian Singh, Divisional Inspector of Vaccination (retired), in the Punjab.

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No. 1024-*I.C.*—His Excelleney the Viceroy and Governor-General is pleased to confer the title of Khan Sahib, as a personal distinction, upon—

* * * * * *

Mian Abdul Aziz, M.A., Extra Assistant Commissioner, in the Punjab.

Sayad Nazir Hussain, Senior Grade Assistant Surgeon and Officiating Civil Surgeon of Montgomery, in the Punjab.

Munshi Muhammad Akram Khan, Tahsildar, Assistant Recruiting Officer, Rawalpindi, in the Punjab.

Mian Muhammad Hayat, Koreshi, Shahpur District, in the Punjab.

Muhammad Khan, Ghakkar, of Mallu, Sanghoi, Jhelum Disrtict, in the Punjab.

* * * * * *

No. 1025-*I.C.*—His Excellency the Viceroy and Governor-General is pleased to confer the title of Rai Sahib, as a personal distinction, upon—

* * * * * *

Lala Ganga Ram, Soni, M.A., L.L.B., Extra Judicial Assistant Commissioner, in the Punjab.

Mehta Achhru Mal, of Machiwara, Ludhiana District, in the Punjab.

Lala Sri Ram, Civil Surgeon, in the Punjab.

Lala Ram Rakha Mal, Bhandari, Barrister-at-Law, Ferozepore, in the Punjab.

Pandit Chiranji Lal, Honorary Assistant Engineer, Public Works Department (Assistant Principal, Rasul School of Engineering), Punjab.

Chaudhri Daryao Singh, Zaildar of Mokhrah, Rohtak Tahsil and District, in the Punjab.

Pandit Prabhu Dyal, Pleader, Gaur Brahman, of village Harsana Kalan, near Sonepat, in the Punjab.

Lala Sri Ram, Sud, B.A., Extra Assistant Commissioner, in the Punjab.

Lala Banarsi Das, Mill Owner, Ambala Cantonment, in the Punjab.

Pandit Bishambar Das, District Magistrate and Collector, Sirmur State, in the Punjab.

Lala Julli Ram, Contractor, Lahore, in the Punjab.

* * * * * *

Shiv Nand, Tahsildar of Jullundur, in the Punjab.

* * * * * *

Thakur Surjan Singh, Rais and Local Secretary, Mehton Rajput Sabha, of Panjaur, Hoshiarpur District, in the Punjab.

* * * * * *

J. B. WOOD,

Political Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA," DATED JUNE 9, 1917.

DEPARTMENT OF COMMERCE AND INDUSTRY.

NOTIFICATIONS.

INLAND NAVIGATION.

Simla, the 9th June, 1917.

No. 6411-*S.*—In exercise of the powers conferred by section 4 of the Freight (Railway and Inland Steam-vessel) Tax Act, 1917 (XIII of 1917), the Governor-General in Council

is pleased to direct that the following amendment shall be made in the rules issued with the Notification of the Government of India in the Department of Commerce and Industry, No. 1464-C.D., dated the 24th of March 1917, namely:—

After rule 4 of the said rules the following rule shall be added, namely :—

"5. In the case of goods carried freight-free and not exempted from the payment of the tax, the tax shall be paid to the officer to whom, and at the time and place where, the freight would be paid if leviable."

TELEGRAPHS.

The 9th June, 1917.

No. 6298-*P. & T.*—In exercise of the powers conferred by section 7 of the Indian Telegraph Act, 1885 (XIII of 1885), the Governor General in Council is pleased to direct that the following amendments shall be made in the rule published with the Notification of the Government of India in the Department of Commerce and Industry, No. 6975-137 (Telegraphs), dated the 16th September 1909, as subsequently amended, namely :—

In rule 200, the words "A complete list of these officials is published in the Telegraph Guide" shall be omitted, and *for* the words "Officials not named in that list," the words "Officials not so authorised" shall be substituted.

C. E. LOW,

Secretary to the Government of India.

ARMY DEPARTMENT.

Simla, the 8th June, 1917.

RECRUITING.

No. 903.—With the approval of the Right Hon'ble the Secretary of State for India, the Governor-General in Council is pleased to sanction the grant of a bonus of Rs. 50 to each recruit enlisted into the combatant branches of the Indian Army on and after the 4th June 1917.

2. Subsidiary orders on the subject will be issued by His Excellency the Commander-in-Chief in India.

A. H. BINGLEY, *Major-General*,

Secretary to the Government of India.

BOARD OF EXAMINERS.

NOTICE.

Persian and Arabic Instructors.

Two fully qualified instructors, natives of Persia and Arabia, respectively, are maintained by the Government of India, for the convenience of officers wishing to study Persian and Arabic. The services of these instructors may be obtained in Calcutta, on application to the Secretary, Board of Examiners.

The instructors shall be stationed at Simla during the ensuing hot weather from the end of April to the end of October to give instruction to candidates on study leave there. Their services can be engaged on application to the Board of Examiners, Calcutta.

Qualified Urdu Teachers.

AMBALA.

M. Mohd. Miyan Khan ...	... Saddar Bazar, Ambala.
M. Mohd. Akbar Khan ...	... The Oriental Lodge, Ambala.
M. Anand Sarup ...	... Saddar Bazar, Ambala Cantonment (winter only).
M. Shaikh Amir Bukhsh, Gyani, Munshi Fazil.	Regimental Munshi, 1/9th Middlesex Regiment, Ambala.

FEROZEPORE.

M. Suraj Narain, B.A.	...	... Kabari Bazar, Ferozepore.
M. Harnam Das	...	... Headmaster, Hindu Girls' School, Ferozepore City.

JHELUM

M. Thakur Das Pahwa	...	... Officers' Munshi, Jhelum.

JULLUNDUR.

M. Karam Chand	...	... C/o Jacki Mull & Sons, Saddar Bazar, Jullundur Cantonment.

KASAULI.

M. Anand Sarup	...	... Depôt Munshi, Kasauli (summer only).

LAHORE.

M. Sham Lal, Bhargava...		... Officers' Munshi, Saddar Bazar, Lahore Cantonment.
M. Sayyad Aulad Ali, Gilani		... Miran Shah Lane, Taksali Gate, Lahore.
M. Mohd. Khalil-ur-Rahman, Sabri		... Mohalla Sammian, Chhawni Manawala, Taksali Gate, Lahore.
M. Mool Chand Saihgal		... Regimental Munshi, 1/5th Devonshire Regiment, Saddar Bazar, Lahore Cantonment.

MURREE HILLS.

M. S. C. Bagchi	...	... Munshi, Lawrence Government European School, Ghoragali, P. O. Murree Hills.

RAWALPINDI.

M. Ghulam Muhiuddin	...	... R. A. Brigade Munshi, Rawalpindi.
M. Ghulam Rasul	...	... Saddar Bazar, Rawalpindi.
M. Kazi Abdul Haqq Khan		... C/o Kazi Najam-ud-din Khan, Officers' Munshi, Jhangi Street, Rawalpindi City.

SIALKOT.

M. Ajab Shah Anand	...	... Officers' Munshi, Saddar Bazar, Sialkot.

N. B.— * * * * * * * * * *

Whenever any teacher changes his address, he is requested to communicate his new address to the Board of Examiners.

O. F. JENKINS,

Secretary and Member, Board of Examiners.

491 PGG—710—15-6-17—SGPP Lahore.

Government Gazette,

PUNJAB AND ITS DEPENDENCIES.

PUBLISHED BY AUTHORITY.

LAHORE, FRIDAY, JUNE 22, 1917.

PART II.

HOME DEPARTMENT.

NOTIFICATION.

ESTABLISHMENTS.

Simla, the 2nd June, 1917.

No. 420.—The following regulations respecting the examination of candidates for the Indian Civil Service to be held in August 1917 are published for general information :—

Copies of this paper may be obtained on application to the Secretary to the Government of India, Home Department.

NOTICE.

An Open Competitive Examination for the Indian Civil Service will be held in London, commencing on the 1st August, 1917, under the Regulations, a copy of which is sent herewith. The number of vacancies to be filled will be announced hereafter.

No concurrent Examination will be held either for Clerkships (Class I.) in the Home Civil Service or for Eastern Cadetships in the Colonial Service.

No person will be admitted to examination from whom the Secretary, Civil Service Commission, has not received on or before the 1st June, *an application* in the handwriting of the Candidate *on the prescribed form, a copy of which is sent herewith. No allegation that an Application Form or a letter respecting such Form has been lost or delayed in the post will be considered by the Commissioners unless the person making such allegation produces a Post Office certificate of posting. Candidates who delay their applications until the last days will do so at their own risk.*

Acknowledgments of such Application Forms are sent, and any Candidate who has filled up and returned the printed Application Form but has not received an acknowledgment of it within four complete days should at once write to the Secretary, Civil Service Commission, Burlington Gardens, London, W. 1. Failure to comply with this provision will deprive the Candidate of any claim to consideration.

The Order for Admission to the Examination will be posted early in July to the address given on the Form of Application. It will contain instructions as to the time and place at which the Candidate will be required to attend, and as to the manner in which the prescribed fee (£6) is to be paid.

Civil Service Commission,
April, 1917.

Copies of this paper may be obtained on application to the Secretary to the Government of India, Home Department.

EXAMINATIONS FOR THE INDIAN CIVIL SERVICE.

REGULATIONS.

*** *The following Regulations, made by the Secretary of State for India in Council, are liable to alteration from year to year.*

1. An examination for admission to the Indian Civil Service, open to all qualified persons, will be held in London in August of each year for such number of appointments to that Service as the Secretary of State may on each occasion determine. The Date of the Examination and the number of appointments to be made for each Province will be announced beforehand by the Civil Service Commissioners.

2. No person will be deemed qualified who shall not satisfy the Civil Service Commissioners :—

(*i*) (*a*) That save as hereinafter provided he is a British subject.

(*b*) That if he (being a British subject) or his father or his mother was not born within His Majesty's Dominions and allegiance then at the time of his birth his father was a British subject and that such father still is or continued to be till his death a British subject.

Provided that a ruler or subject of any state in India in respect of whom the Governor General in Council has made a declaration under section 96-A., of the Government of India Act, 1915 as amended by section 3 of the Government of India (Amendment) Act, 1916 may be considered eligible.

(*ii*) That he had attained the age of twenty-two, and had not attained the age of twenty-four on the first day of August of the year in which the Examination is held, or that he is in a position to claim such a concession under the provisions of the Appendix to these Regulations as will render him eligible.*

[*N.B.—In the case of Natives of India it will be necessary for a Candidate to obtain a certificate of age and nationality issued under Notification of the Government of India, No. 2252, dated 21st August, 1888, as amended by Notification No. 404, dated 19th May, 1898, and signed, should he be a resident in British India, by the Secretary to Government of the Province, or the Commissioner of the Division within which his family resides, or should he reside in a Native State, by the highest Political Officer accredited to the State in which his family resides.*]

* The Appendix referred to is printed on the 5th page.

(*iii*) That he has no disease, constitutional affection, or bodily infirmity, unfitting him, or likely to unfit him, for the Indian Civil Service.†

(*iv*) That he is of good moral character.

2. (A) No person will be eligible for admission to the Indian Civil Service who has made before any Tribunal established under the Military Service Acts, 1916, an application for the issue to him of a certificate of exemption from the provisions of those Acts on the ground of a conscientious objection to the undertaking of combatant service.

3. No person who, in a previous year, accepted the offer of a nomination as a Selected Candidate for the Indian Civil Service and subsequently resigned his position as a Selected Candidate, will be admitted to the examination.

4. Should the evidence upon the above points be *primâ facie* satisfactory to the Civil Service Commissioners, the Candidate, on payment of the prescribed fee, will be admitted to the Examination. The Commissioners may, however, in their discretion, at any time prior to the grant of the Certificate of Qualification hereinafter referred to, institute such further inquiries as they may deem necessary; and if the result of such inquiries in the case of any Candidate should be unsatisfactory to them in any of the above respects he will be ineligible for admission to the Indian Civil Service, and, if already selected, will be removed from the position of a Probationer.

5. The Open Competitive Examination will take place only in the following 38 subjects (*a*) :—

	Marks.
1. English Composition ...	500
2. Sanskrit Language and Literature ...	800
3. Arabic Language and Literature ...	800

Greek, not less than two sub-divisions, of which one must be Translation :—

4. Translation ...	400
5. Prose Composition ...	200
6. Verse Composition ...	200
7. Literature, &c. ...	300

Latin, not less than two sub-divisions, of which one must be Translation :—

8. Translation ...	400
9. Prose Composition ...	200
10. Verse Composition ...	200
11. Literature, &c. ...	300
12. English Language and Literature ...	600
13. Italian, Translation, Composition and Conversation ...	400
14. Italian, History of the Language and Literature ...	200
15. French Translation, Composition and Conversation ...	400
16. French, History of the Language and Literature ...	200
17. German, Translation, Composition and Conversation ...	400
18. German, History of the Language and Literature ...	200

The History of these Languages and their Literatures can only be taken by candidates who also offer themselves for the rest of the examination in those languages.

19. Lower Mathematics ...	1,200
20. Higher Mathematics ...	1,200

Natural Science, *i.e.*, any number not exceeding *four* of the following, or *three* if both Lower and Higher Mathematics be also taken :—

21. Chemistry ...	600
22. Physics ...	600
23. Geology ...	600
24. Botany ...	600
25. Zoology ...	600
26. Animal Physiology ...	600
27. Geography ...	600
28. Greek History (Ancient, including Constitution) ...	500
29. Roman History (Ancient, including Constitution) ...	500

† The Civil Service Commissioners will regard no person as constitutionally fitted for appointment to the Indian Civil Service who has not been satisfactorily vaccinated within the last seven years.

(*a*) A Syllabus, defining the character of the Examination in the various subjects, may be obtained on application to the Secretary, Civil Service Commission, London, W. 1.

	Marks.
English History, either or both sections may be taken :—	
30. Section I., to A D. 1485	400
31. Section II., A.D. 1485 to 1848	400
32. General Modern History	500
33. Logic and Psychology	600
34. Moral and Metaphysical Philosophy	600
35. Political Economy and Economic History	600
36. Political Science	500
37. Roman Law	500
38. English Law	500

From the marks assigned to Candidates in each subject such deduction will be made as the Civil Service Commissioners may deem necessary in order to secure that no credit be allowed for merely superficial knowledge.

Consistently with the limitations specified above Candidates are at liberty to name any of the foregoing subjects, provided that the maximum number of marks that can be obtained from the subjects chosen is limited to 6,000. If this maximum is exceeded by a Candidate's selection he will be required to indicate one of his subjects, the marks for which should, in his case, be reduced so as to bring his maximum marks within the prescribed limit. The marks so reduced will be subject to a correspondingly reduced deduction.

Moreover, if a Candidate's handwriting is not easily legible a further deduction will, on that account, be made from the total marks otherwise accruing to him.*

6. A list of the competitors shall be made out in order of their proficiency as disclosed by the aggregate marks finally awarded to each competitor, and in that order so many competitors, up to the determined number of appointments, as are found by the Civil Service Commissioners to be qualified by examination, shall be designated to be Selected Candidates for the Indian Civil Service, provided that they appear to be duly qualified in other respects. Should any Selected Candidate become disqualified, the Secretary of State for India will determine whether the vacancy thus created shall be filled or not. In the former case the Candidate next in order of merit, and in other respects duly qualified, shall be deemed to be a Selected Candidate.

7. Selected Candidates, before proceeding to India, will be on probation for one year, at the end of which time they will undergo an examination, called the Final Examination, in the following compulsory subjects (b) :—

	Marks.
1. Indian Penal Code	400
2. Code of Criminal Procedure	200
3. The Indian Evidence Act	200
4. Indian History	400
5. The principal Vernacular Language of the Province to which the Candidate is assigned	400

The principal Vernacular Language prescribed for each Province to which Candidates are assigned is as follows :—

For the United Provinces of Agra and Oudh, the Punjab or the Central Provinces	Hindustani.
For Bengal or Assam ... ... (unless it is the Candidate's mother tongue.)	Bengali.
For Bihar and Orissa	Hindustani.
For Burma	Burmese.
For Bombay ... ... (unless it is the Candidate's mother tongue.)	Marathi.
For Madras ... ... (at the option of the Candidate.)	Tamil or Telugu.

* It is notified for general information that the number of marks deducted for bad handwriting may be considerable.

(b) Instructions, showing the extent of the examination, will be issued to Selected Candidates, as soon as possible after the result of the Open Competition is declared.

In Hindustani the Candidate will be required to be acquainted with both the Persian and the Nagari character.

A Candidate assigned to Bengal or Assam, whose mother tongue is Bengali, must offer for examination Hindustani; a Candidate assigned to Bombay, whose mother tongue is Marathi, must offer for examination Hindustani; and a Candidate assigned to Madras, whose mother tongue is either of the languages shown against his Province, must offer the other for examination.

8. Selected Candidates may in addition offer in the Final Examination one of the following optional subjects:—

	Marks.
1. Hindu and Muhammadan Law	450
2. Sanskrit	400
3. Arabic	400
4. Persian	400
5. Hindustani	400

No Candidate who offered Sanskrit or Arabic at the Open Competition may offer the same language at the Final Examination; and only Candidates assigned to the Province of Burma may offer Hindustani as an optional subject.

9. In the Final Examination, as in the Open Competition, the merit of the Candidates examined will be estimated by marks (which will be subject to deductions in the same way as the marks assigned at the Open Competition), and the number set opposite to each subject denotes the greatest number of marks that can be obtained in respect of it. The examination will be conducted on paper and *vivâ voce*, as may be deemed necessary.

If any Candidate is prevented by sickness or any other adequate cause from attending such examination, the Commissioners may, with the concurrence of the Secretary of State for India in Council, allow him to appear at the Final Examination to be held in the following year, or at a special examination.

10. The selected Candidates will also be tested during their probation as to their proficiency in Riding.

The examinations in riding will be held as follows:—

(1) Shortly after the result of the Open Competitive Examination has been declared or at such time or times as the Commissioners may appoint during the course of the probationary year.

(2) Again, at the time of the Final Examination. Candidates who may then satisfy the Commissioners that they are sufficiently at home in the saddle for the efficient performance of all the duties of the Indian Civil Service will be awarded marks ranging between 101 and 200 according to the degree of proficiency displayed, to be added to their marks in the Final Examination. Candidates who fall short of this adequate proficiency but show such minimum proficiency as is evidence that with a moderate amount of practice they can attain full proficiency, will receive marks ranging between 1 and 100; they will be allowed to proceed to India and will on their arrival there be subjected to such further tests in riding as may be prescribed by their Government, and shall receive no increase to their initial salary until they have passed such tests to the satisfaction of that Government.

A candidate who fails at the end of the year of probation to satisfy the Civil Service Commissioners that he has reached the minimum standard of proficiency in riding, will be liable to have his name removed from the list of Selected Candidates.

11. The Selected Candidates who, on examination, shall be found to have a competent knowledge of the subjects specified in Regulation 7, and who shall have satisfied the Civil Service Commissioners of their eligibility in respect of nationality, age, health, character, conduct during the period of probation, and ability to ride, shall be certified by the said Commissioners to be entitled to be appointed to the Indian Civil Service provided they shall comply with the regulations in force, at the time, for that Service.

12. Persons desirous to be admitted as candidates must apply on Forms, which may be obtained from "The Secretary to the Civil Service Commissioners, London," at any time after the 1st December, in the year previous to that in which the examination is to be held. No person will be admitted to the examination from whom the Secretary to the Civil Service Commissioners has not received on or before the 1st June (or, if that date should fall on a Sunday or public holiday, then, on or before the first day thereafter on which their office is open), in the year in which the Examination is to be held, an application, in the handwriting of the Candidate, on the prescribed form.

APPENDIX.

1. Any person who has joined since the 4th August, 1914, or may join during the present war, the Army or Navy or Royal Marines, or has rendered or may render during the same period actual military service in the Special Reserve or Territorial Force, Royal Naval Reserve or Royal Naval Volunteer Reserve, may, if eligible in point of age under the Regulations as they now stand for admission to the examination or competition held in 1915, 1916, or 1917 (but over age in 1916, 1917, or 1918 respectively), deduct from his actual age at the time of the examination or competition held in 1916, 1917, or 1918, as the case may be:—

(a) The actual period of such service, if it has not exceeded three months.

(b) One year, if the actual period of service has exceeded three months. No candidate will be allowed to deduct more than one year from his actual age.

2. The same concession may also be granted to those who have been employed during the same period in connection with the armed forces of the Crown at home or abroad giving their whole time and under obligation to serve for the duration of the war or until their discharge, or for any period not terminable at their own option, provided that their employment be not on ordinary commercial terms, such as that of Assistant Paymasters, Clerks, artisans, and the like.

3. The grant of the concession described in paragraph (2) will be at the discretion of the Civil Service Commissioners, whose decision in each case will be final. Candidates who contemplate applying for an age deduction under (2) will do well to apply to the Civil Service Commission for a ruling on their case.

4. Candidates to be eligible for the concessions in (1) or (2) must furnish an official certificate of the period and satisfactory character of their service and if any doubt arise whether the service of any candidate is of the kind contemplated, the Secretary of State for India in Council reserves to the Civil Service Commissioners the right to decide the case upon its merits.

The Civil Service Commissioners are authorized by the Secretary of State for India in Council to make the following announcements :—

(i) *Selected Candidates will be allotted to the various provinces upon a consideration of all the circumstances, including their own wishes; but the requirements of the Public Service will rank before every other consideration.*

(ii) *Except in the case of persons continuing to receive Scholarship allowances of equal or greater amounts from the Government of India an allowance amounting to £150 will be given to any Candidate who passes his probation at one of the Universities or Colleges which have been approved by the Secretary of State,* viz., *the Universities of Oxford, Cambridge, Dublin, Glasgow, Edinburgh, St. Andrews, Aberdeen and London (University College); Victoria University, Manchester.*

This allowance will be paid to the selected Candidate in four instalments on the following dates respectively:—December 24th, after his selection, March 25th, June 24th, and the date of his signing his covenant on being finally appointed to the Service.

An allowance on account of passage to India will be paid to each newly appointed civilian to the amount of £40, for passage to Calcutta, Madras or Bombay, and £50 for passage to Rangoon. These allowances will only be paid after production of evidence that the officer has engaged a First Class *passage. An Officer who prefers it can have a First Class passage taken for him by the India Office in lieu of receiving a passage allowance. Applications giving proposed dates of sailing should be made to the Secretary, Judicial and Public Department, India Office, London, S.W. 1.*

The payment of each of the first three instalments will be conditional on the receipt, by the Secretary of State, through the Civil Service Commissioners, of a Certificate that the Candidate has fulfilled up to date the requirements of the Authorities, and shown satisfactory conduct at the Authorized University or College; the fourth and final instalment will be paid as soon as the selected Candidate has signed his covenant, and for its payment no certificate from College Authorities will be required.

The whole probation must ordinarily be passed at the same Institution. Migration will not be permitted except for special reasons approved by the Secretary of State.

(iii) *Each Candidate will be required before receiving the first instalment of his allowance to execute an agreement binding himself and one surety, jointly and severally, to refund all monies he may have received from the Secretary of State for India in the event of—*

(1) *his failure to pass the Final Examination within the time prescribed by the Regulations, and to satisfy the Civil Service Commissioners of his fitness for admission to the Indian Civil Service, or*

(2) *his subsequent failure to execute the usual covenant, and to proceed to India, as and when he shall be directed by the Secretary of State for India.*

(iv) *All Candidates obtaining Certificates will be also required to enter into covenants, by which, amongst other things, they will bind themselves to make such payments as under the rules and regulations for the time being in force, they may be required to make towards their own pensions or for the pensions of their families. The stamps payable on these covenants amount to £1.*

(v) *The seniority in the Indian Civil Service of the Candidates obtaining Certificates will be determined according to the order in which they stand on the list resulting from the combined marks of the Open Competitive and Final Examinations, but may ultimately be affected by appointments made by the Secretary of State under the Temporary Provisions Act, 1915.*

(vi) *Candidates obtaining Certificates will be required to report their arrival in India within such period after the grant of their Certificates of Qualification as the Secretary of State may in each case direct.*

(vii) *Candidates who fail to satisfy the Civil Service Commissioners at the Final Examination held in any year will be definitely rejected, and will not be allowed to present themselves for re-examination, unless it shall appear to the Secretary of State in Council, after reference to the Civil Service Commissioners, that such failure is due to circumstances wholly exceptional and beyond the control of the Candidate.*

Civil Service Commission,
May, 1917.

A Manual of Rules and Regulations applicable to members of the Indian Civil Service has been compiled by permission of the Government of India, and may now be procured from the undermentioned Agents for the sale of Indian Official publications. Price 1s. 0d. LONDON.—A. Constable & Co., Ltd., 10, Orange Street, Leicester Square, W.C. 2; P. S. King & Son, 2 and 4, Great Smith Street, Westminster, S.W. 1; Kegan Paul, Trench, Trübner & Co., 68, Carter Lane, E.C. 4, and 25, Museum Street, W.C. 1; B. Quaritch, 11, Grafton Street, New Bond Street, W. 1; Henry S. King & Co., 65, Cornhill, E.C. 3; Grindlay & Co., 54, Parliament Street, S.W. 1; T. Fisher Unwin, Ltd., 1, Adelphi Terrace, W.C. 2; W. Thacker & Co., 2, Creed Lane, Ludgate Hill, E.C. 4; Luzac & Co., 46, Great Russell Street, W.C. 1; W. Wesley, 28, Essex Street, Strand, W. C. 2. EDINBURGH.—Oliver & Boyd, Tweeddale Court. DUBLIN.—E. Ponsonby, Ltd., 116, Grafton Street, OXFORD.—B. H. Blackwell, 50 and 51, Broad Street. CAMBRIDGE.—Deighton, Bell & Co., Trinity Street. FRANCE.—Ernest Leroux, Rue Bonaparte, Paris. HOLLAND.—Martinus Nijhoff, The Hague.

The Commissioners have been requested by the Secretary of State for India to draw the attention of Selected Candidates to the prefatory note attached to this manual, as it is considered important that it should be clearly understood that this compilation is not to be regarded in any other light than that of a collection, made for facility of reference, of certain information and rules, that it is by no means exhaustive, and that it is liable to such modifications as may from time to time be sanctioned by competent authority.

MEMORANDUM.

The Secretary of State for India in Council desires that Candidates at the Open Competitive Examination of 1917 for the Indian Civil Service should be made aware that their position as regards seniority in the Indian Civil Service, if selected and duly appointed after the period of probation, may be affected by the appointment of Candidates without Competitive Examination, in accordance with Rules to be made hereafter under the Indian Civil Service (Temporary Provisions) Act, 1915.

Civil Service Commission,
May, 1917.

[*Copies of this paper may be obtained on application to the Secretary to the Government of India, Home Department.*]

CIVIL SERVICE OF INDIA, &c., &c.

Syllabus of any Open Competitive Examination for the Civil Service of India, and Eastern Cadetships in the Colonial Service that may be held in the year 1917, and of any other competition that may be held in combination therewith.

In view of the importance of legible handwriting in the public service, Candidates are warned that the provision as to deductions for bad handwriting these Competitions will be strictly enforced.

Candidates are warned that full marks cannot be obtained on any paper unless the whole of it is answered, or in cases where the number of questions to be answered is specified, unless the full number specified is answered.

English Composition.—An Essay to be written on one of several specified subjects.

Sanskrit Language and Literature.—Translation from Sanskrit; composition in Sanskrit; Sanskrit Literature, including the life, thought, and antiquities of Ancient India, together with such knowledge of history as bears upon the subject; questions on the Sanskrit Language (including questions on Philology).

Composition will be required in Classical Sanskrit alone; elsewhere Vedic Sanskrit is also included.

Candidates are expected to make a special study of the Seventh Mandala of the Rig-veda, but other Vedic hymns may also be set in the examination.

Arabic Language and Literature.—Translation from Arabic; set composition and free composition in Arabic; Arabic Literature, including the life and thought of the Arabs as shown in the literature, together with such knowledge of history as bears upon the subject; questions on the Arabic Language (including questions on Philology).

Greek Literature.—Questions on the Greek Language (including questions on Philology), Literature and Antiquities.

Latin Literature.—Questions on the Latin Language (including questions on Philology) and on Roman Literature and Antiquities.

English Language and Literature.—The Examination will be in two parts. In the one Candidates will be expected to show a general acquaintance with the course of English Literature, as represented in the chief writers in verse and prose, between the reign of Edward III and the death of Queen Victoria.

A minute and detailed knowledge will not be looked for in this part of the Examination. But its aim will be to test how far the Candidates have studied at first hand the chief productions of the greatest English writers, and are acquainted with the leading characteristics of their thought and style, and with the place which each of them occupies in the history of English Literature.

The other part of the Examination will relate to one of the following periods, which will follow each other year by year in rotation :—

Period I : 1360 to 1600, Chaucer to Spenser.

Period II : 1600 to 1660, the later Elizabethans.

Period III : 1660 to 1744, the age of Dryden and Pope.

Period IV : 1744 to 1800, from the death of Pope to Cowper.

Period V : 1800 to 1832, Nineteenth Century writers to the death of Scott.

Period VI : 1832 to 1892, from the death of Scott to the death of Tennyson.

The Examination in this part will require from the Candidates a more minute acquaintance with the history of the English Language and Literature, as illustrated in the chief works produced in each period, and will be based to a considerable extent, but by no means exclusively, on certain books specified each year by the Commissioners. The names and other indications placed beside the dates are intended to suggest the general character of the literary development of the period, and, consequently, the natural limits of the Examination. All the works of Shakespeare and Milton, for example, will be regarded as falling within the period 1600 to 1660; all the works of Wordsworth and Coleridge within the period 1800 to 1832; all the works of Carlyle, Landor, and Macaulay within the period 1832 to 1892.

For the year 1917, Period VI (1832--1892) is prescribed, and the following are the specified books :—

Landor.—The Citation of William Shakespeare.

Emerson.—Essays : First series.

Macaulay.—The essays on the Earl of Chatham, those on Warren Hastings and Lord Clive.

Carlyle.—Sartor Resartus; Past and Present.

Ruskin.—Modern Painters, Volume II.

Matthew Arnold.—Elegiac poems; Essays in Criticism; Culture and Anarchy.

J. H. Newman.—Idea of a University.

H. D. Traill.—The New Lucian.

Pater.—The Renaissance.

R. L. Stevenson.—Virginibus Puerisque.

Dickens.—David Copperfield ; The Pickwick Papers.

Thackeray.—Vanity Fair ; Esmond.

Charlotte Brontë.—Jane Eyre.

Mrs. Gaskell.—Mary Barton.

George Eliot.—Scenes of Clerical Life ; Adam Bede.

Disraeli (Earl of Beaconsfield).—Coningsby ; Sybil.

G. Meredith.—Modern Love; A Reading of Earth ; The Ordeal of Richard Feverel The Egoist.

Tennyson.—In Memoriam.

Browning.—Paracelsus ; Men and Women, 1855 ; Dramatis Personæ, 1864.

D. G. Rossetti.—Principal Poems, " Dante in Verona " to " The King's Tragedy", as given in the two volume edition of 1886 or the one volume edition of 1891.

Swinburne.—Songs before Sunrise ; Atalanta in Calydon.

Oxford Book of English Verse ; Numbers 638-811.

Sonnets of the Nineteenth Century, Canterbury Poets ; so far as they fall within the period .

Italian Translation, Composition and Conversation.—In the conversation test importance is attached to pronunciation. The study of phonetics is an important aid to correctness of pronunciation.

Italian, History of the Language and Literature.—Italian Literature including the life and thought as shown in the Literature, together with such knowledge of history as bears upon the subject. Questions will be asked which demand a knowledge of the language in its early stages (i.e , before the time of Dante), but such questions will not be obligatory. Candidates will not be required to write their answers in Italian.

French Translation, Composition and Conversation.—In the conversation test importance is attached to pronunciation. The study of phonetics is an important aid to correctness of pronunciation.

French History of the Language and Literature.—French Literature, including the life and thought as shown in the literature, together with such knowledge of history as bears upon the subject. Questions will be asked which demand a knowledge of the language in its early stages (i.e., before 1500), but such questions will not be obligatory. Candidates will not be required to write their answers in French.

German Translation, Composition and Conversation.—In the conversation test importance is attached to pronunciation. The study of phonetics is an important aid to correctness of pronunciation.

German History of the Language and Literature.—German Literature, including the life and thought as shown in the literature, together with such knowledge of history as bears upon the subject. Questions will be asked which demand a knowledge of the language in its early stages (i.e., before 1500), but such questions will not be obligatory. Candidates will not be required to write their answers in German.

Lower Mathematics.—Plane Geometry, including conic sections ; Solid Geometry ; including the method of orthogonal projection ; Algebra and Plane Trigonometry ; Elementary Plane Co-ordinate Geometry ; Elementary Mechanics of solids and fluids ; Geometrical Optics ; Elements of Differential and Integral Calculus with simple illustrations from other branches of the subject. The questions may involve the use of drawing instruments. The use of the slide rule is allowed.

Higher Mathematics.—Higher Algebra (including Theory of Equations), Plane and Spherical Trigonometry, Differential Calculus, Integral Calculus, Differential Equations, Analytical Geometry (Plane and Solid), Statics including Attractions, Dynamics of a Particle, Rigid Dynamics, Hydrodynamics, the Mathematical Theory of Electricity and Magnetism. The questions may involve the use of drawing instruments. The use of the slide rule is allowed.

Chemistry, Physics, Geology, Botany, Zoology, Animal Physiology.—, Candidates are warned that the practical Examinations carry a large proportion of the marks.

Geography.—Geography as understood in the universities, not excluding topics which concern geography jointly with other subjects such as economics, history, physics, botany and geology. There will be a practical test which will necessitate a knowledge of cartographical methods and notations, and for this test drawing instruments may be required.

Greek History.—Questions (*a*) on the General and (*b*) on the Constitutional History of Greece to the death of Alexander. Candidates will be expected to show a knowledge of the original authorities. They must also be prepared to answer questions on historical geography, and to draw sketch maps.

Roman History.—Questions (*a*) on the General and (*b*) on the Constitutional History of Rome to the death of Trajan. Candidates will be expected to show a knowledge of the original authorities. They must also be prepared to answer questions on historical geography, and to draw sketch maps.

English History.—The subject will include (*a*) the Political History of the British Isles and the Colonies, (*b*) the Constitutional History of England. Candidates should be acquainted with the following authorities :—

Period I, to 1485 : Stubbs, Select Charters, ninth edition [Clarendon Press].

Period II, 1485 to 1848 ; Prothero, Statutes and Constitutional Documents [Clarendon Press] ; Gardiner, Documents of the Puritan Revolution [Clarendon Press].

In each period the number of marks assigned to the question or questions dealing with the text of the prescribed books will be about one-sixth of that assigned to the whole period. Candidates must be prepared to answer questions on historical geography, and to draw sketch maps.

General Modern History.—Candidates may, at their choice, be examined in any one of the following periods. Periods III, IV and V will include Indian History. Candidates are warned that high marks will not be awarded in this subject unless the text of the prescribed books has been carefully studied by them. Candidates must be prepared to answer questions on historical geography, and to draw sketch maps.

I. From the accession of Charlemagne to the Third Crusade. [A.D. 800 to A.D 1193.]

II. From the Third Crusade to the Diet of Worms. [A.D. 1193 to A.D. 1521.]

III. From the Diet of Worms to the Death of Louis XIV. [A.D. 1521 to A.D. 1715.]

IV. From the accession of Louis XV to the French Revolution of 1848. [A.D. 1715 to A.D. 1848.]

V. From the Peace of Paris to the Treaty of Berlin. [A.D. 1763 to A.D. 1878.]

Candidates should be acquainted with the following authorities :—

PERIOD I. 800-1193.

Einhard, Vita Caroli Magni, from 800 A.D. Editions :—(1) Pertz, (2) Scriptores Rerum Germanicarum, (3) Clarendon Press.

Lambert of Hersfeld, Annales. Editions :—(1) Pertz, (2) Scriptores Rerum Germanicarum.

Suger, Vita Ludovici VI. Editions :—(1) Migne, (2) Société de l'Histoire de France, 1868.

Otto of Freising, De gestis Friderici I. Editions :—(1) Pertz, (2) Scriptores Rerum Germanicarum. The continuators are included.

PERIOD II. 1193-1521.

Joinville, St. Louis. Editions :—(1) Petitot, (2) Michaud et Poujoulat, (3) Buchon, (4) Société de l'Histoire de France, 1868.

Philippe de Comines, Mémoires. Editions :—(1) Petitot, (2) Michaud et Poujoulat, (3) Buchon, (4) de Mandrot [Picard, Paris, 1901-3].

Machiavelli, The Prince. English translation by Thomson, published by the Clarendon Press.

PERIOD III. 1521-1715.

Sully, Mémoires up to the Treaty of Vervins. Editions :—(1) Petitot, (2) Michaud et Poujoulat.

Torcy, Mémoires. Editions :—(1) Petitot, (2) Michaud et Poujoulat.

PERIOD IV. 1715-1848.

Frederick II, Histoire de mon Temps, *and* la Guerre de Sept Ans. Editions :—(1) Boutaric, (2) Œuvres de Frédéric II, published by Decker, Berlin, 1846.

Malmesbury (First Earl of), Diaries and Correspondence ; London, Bentley, 1844 ; Vol. II, Mission to the Hague, pages 66-443 ; Vol. III, Mission to Lisle, pages 369-599.

Metternich. Aus Metternich's Nachgelassenen Papieren ; Autorisirte Original-Ausgabe ; Vienna, 1880. Or in English translation :—Memoirs of Prince Metternich ; Richard Bentley and Son, London, 1880-1882. To be studied up to the year 1815.

PERIOD V. 1763-1878.

Malmesbury, as for Period IV.

Metternich, as for Period IV.

Bianchi : La Politique du Comte Camille de Cavour, 1852-1861 (Turin, 1885).

Bismarck. Gedanken und Erinnerungen von Bismarck (Edited by H. Kohl, Stuttgart, 1898). Or in English translation :—Bismarck, the Man and the Statesman ; Reflections and Reminiscences, etc. ; translated under supervision of A. J. Butler, Smith and Elder, London, 1898. To be studied up to the year 1878.

Logic and Psychology.—The history of the subject will be included.

Moral and Metaphysical Philosophy.—The history of the subject will be included.

Political Economy and Economic History.—Candidates will be expected to possess a knowledge of economic theory; of the existing economic conditions ; of statistical methods ; and of the history of industry, land tenure, and economic legislation in the United Kingdom.

Political Science.—Candidates will be expected to show a knowledge (1) of political theory and the history of political theory, and (2) of the development, and more especially the modern forms and functions, of political institutions. Political theory should be understood to include not only the theory of legislation, but also the general theory of the state in its connection with kindred studies such as ethics, psychology, jurisprudence, public international law, and economics ; and candidates will be expected to show a knowledge of original authorities. Under the head of political institutions are included subjects such as early institutions and comparative politics.

English Law.—Law of Contract ; Law of Evidence ; law of the Constitution Criminal Law ; Law of Torts.

CIVIL SERVICE COMMISSION.

September, 1916.

The following applies only to candidates for Clerkships on the Establishment of the Foreign Office, for Attacheships in the Diplomatic Service, and for Student Interpreterships in China, Japan and Siam :

Russian and Spanish : Translation, Composition and Conversation.—In the conversation test importance is attached to pronunciation. The study of phonetics is an important aid to correctness of pronunciation.

Spanish, History of the Language and Literature.—Spanish literature, including the life and thought as shown in the literature, together with such knowledge of history as bears upon the subject. Questions will be asked which demand a knowledge of the language in its early stages (*i.e.*, before 1500), but such questions will not be obligatory. Candidates will not be required to write their answers in Spanish.

Russian Literature.—Russian Literature since 1800, including the life and thought as shown in the literature, together with such knowledge of history as bears upon the subject. Candidates will not be required to write their answers in Russian.

CIVIL SERVICE COMMISSION,

September, 1916.

Copies of this paper may be obtained on application to the Secretary to the Government of India, Home Department.

INDIAN CIVIL SERVICE.

OPEN COMPETITION OF 1917.

FORM TO BE FILLED UP BY CANDIDATES FOR EXAMINATION.

****The order for admission to the Examination will not be issued unless this Form,* filled up by the Candidate himself, *is received by the Secretary of the Civil Service Commission on or before the* **1st June, 1917**.

SIR,

I beg to inform you that I wish to be admitted to the Open Competitive Examination for the Indian Civil Service, which is appointed to commence in London on the 1st of August, 1917.

A candidate whose case may come under Clause 2 (i) (B) of the Regulations should state the facts fully in a separate letter.

I am a British subject.

I hereby declare that I was born on the day of 18 , and that therefore I shall have attained the age of 22 years and shall not have attained the age of 24* years on the 1st of August, 1917 ; I also declare that I have no disease, constitutional affection, or bodily infirmity unfitting me, or likely to unfit me, for the Indian Civil Service ; and that I am of good moral character, and otherwise eligible under the Regulations ; and I undertake that, if I am successful, I will conform, during my period of probation, to such rules respecting the conduct of Public Servants as have been laid down, or may hereafter be laid down, by the Secretary of State for India in Council.

*A candidate claiming to be entitled to the concession contained in the Appendix printed on page 5 of the Regulations should attach a special statement of his case for consideration.

I send herewith a Certificate of age and nationality issued in accordance with the rule respecting Natives of India printed in paragraph III, on the next page.

Candidates who are not Natives of India should strike out this paragraph.

I beg to inform you that I was† ________ examined before the Civil Service Commissioners in the month of‡ ________ in the year 1______, as a Candidate for the situation of ________.

†If you have never been examined, insert here the word " never. "

‡If you have been examined, give the date, &c., of the last occasion.

I am, SIR,

Your obedient Servant,

Name in full ________

Address to which it is desired that the Order for Examination should be sent§ ________

§If a London address, state the postal district and number of the office of delivery ; if a country address, state the post town.

Date ________

The Secretary,

Civil Service Commission.

Certificates of age (except as mentioned above), health, and character should not be supplied until after the result of the Examination is known.

N.B.—Attention is drawn to the Selection Form on page 3, which must be filled up by every Candidate.

EVIDENCE OF AGE TO BE REQUIRED FROM CANDIDATES FOR THE INDIAN CIVIL SERVICE.

I. Every Candidate born in the United Kingdom should be prepared to produce, when required, a Certificate from the Registrar-General of Births, Marriages, and Deaths, or from one of his provincial Officers. This Certificate may be obtained from the Registrar-General in London, Dublin, or Edinburgh, or from the Superintendent Registrar of the District in which the birth took place.

II. A Candidate born of European parents in India should be prepared to produce, when required, a Certificate of Baptism from the district in which he was baptised. If this does not also mention the date of birth it should be accompanied by a statutory declaration by one of the Candidate's parents, stating the date and place of birth. When such certificate is not in the possession of the Candidate an Extract from the Registers kept at the India Office will probably be obtainable.

III. A Candidate who is a Native of India must, *on or before the 1st June* preceding the examination produce a certificate of age and nationality issued under Notification of the Government of India, No. 2252, dated 21st August, 1888, as amended by Notification No. 404, dated 19th May, 1898, and signed, shoud he be a resident in British India, by the Secretary to Government of the Province, or the Commissioner of the Division within which his family resides : or, should he reside in a Native State, by the highest Political Officer accredited to the State in which his family resides. *No other Certificates will be accepted for this Competition.*

IV. All Candidates who claim an extension of age under the provisions of paragraphs 1 and 2 of the Appendix to the Regulations will be required to produce an official certificate of the period and satisfactory character of their service.

To be filled up by the Candidate himself, and returned with the Form of Application.

INDIAN CIVIL SERVICE. OPEN COMPETITION OF 1917.

SELECTION FORM.

****Place your Initials against the Subjects which you select; if your selections exceed 6,000 marks, indicate the Subject which is to be reduced; and sign your name in the place indicated on the next page.*

INITIALS.		MAXIMUM MARKS.
....	1. English Composition	500
....	2. Sanskrit, Language and Literature	800
....	3. Arabic, Language and Literature	800
	Greek, not less than two sub-divisions, of which one must be Translation :—	
....	4. Translation	400
....	5. Prose Composition	200
....	6. Verse Composition	200
....	7. Literature, etc.	300
	Latin, not less than two sub-divisions, of which one must be Translation :—	
....	8. Translation	400
....	9. Prose Composition	200
....	10. Verse Composition	200
....	11. Literature, etc.	300
....	12. English, Language and Literature	600
....	13. Italian, Translation, Composition and Conversation ...	400
....	*14. Italian, History of the Language and Literature ...	200
....	15. French, Translation, Composition and Conversation ...	400
....	*16. French, History of the Language and Literature ...	200
....	17. German, Translation, Composition and Conversation ...	400
....	*18. German, History of the Language and Literature ...	200
....	19. Lower Mathematics	1,200

* The History of these Languages and their Literatures can only be taken by Candidates who also offer themselves for the rest of the examination in those languages.

INITIALS.		MAXIMUM MARKS.
....	20. Higher Mathematics	1,200
	Natural Science, *i.e.*, any number not exceeding *four* of the following, or *three* if both Lower and Higher Mathematics be also taken :—	
....	21. *Chemistry	600
....	22. Physics	600
....	23. Geology	600
....	24. *Botany	600
....	25. Zoology	600
....	26. Animal Physiology	600
....	27. Geography...	600
....	28. Greek History (Ancient, including Constitution) ...	500
....	29. Roman History (Ancient, including Constitution) ...	500
	English History, either or both sections may be taken :—	
....	30. Section I., to A.D. 1485	400
....	31. Section II., A.D. 1485 to 1848	400
....	32. General Modern History	500
....	33. Logic and Psychology	600
....	34. Moral and Metaphysical Philosophy	600
....	35. Political Economy and Economic History	600
....	36. Political Science	500
....	37. Roman Law	500
....	38. English Law	500

*Signature*____________________

*Date*____________________

To the Secretary,

Civil Service Commission,

London, W. 1.

N.B.—Attention is drawn to the Application Form on pages 10 and 11, which must be filled up by every Candidate.

* For the Practical Examination in Chemistry, Candidates may bring any printed works on Analysis; and for the Practical Examination in Botany, any printed Flora. All books brought must be submitted to the Presiding Examiner for his approval; no written notes of any kind will be allowed.

S. R. HIGNELL,

for *Secretary to the Government of India.*

FINANCE DEPARTMENT.

NOTIFICATION.

ACCOUNTS AND FINANCE.

PROVINCIAL FINANCE.

No. 1217-F.

Simla, the 2nd June, 1917.

RESOLUTION—By the Government of India, Finance Department.

In paragraphs 108-110 of the speech of the Hon 'ble the Finance Member introducing the Financial Statement for 1917-18, it was announced that it had been decided, with the approval of the Secretary of State for India, to treat expenditure under the head " 33—Famine Relief ", with effect from the year 1917-18, as divisible between Imperial and Provincial revenues in the proportion of $\frac{3}{4}$ and $\frac{1}{4}$. The previous arrangements for the apportionment of the expenditure as well as the reasons which led to the change are stated at length in the Government of India, Finance Department, circular letter No. 2044-F., dated the 31st December 1914 and in their despatch to the Secretary of State for India No. 307, dated the 23rd December 1916, which, together with the replies from the Local Governments concerned and the Secretary of State, are published for general information.

2. The incidence of the expenditure on famine relief in provinces with which regular Provincial settlements are in force will be governed in future by the following rules :—

(*i*) All expenditure on famine relief from the 1st April 1917 (including that incurred in the provinces of Burma and Assam to which the previous scheme for the adjustment of famine expenditure did not apply and in the non-jurisdictional estates in Bombay) will be divided between Imperial and Provincial revenues in the proportion of three-fourths and one-fourth, the credits which have accumulated in favour of Provincial Governments in the *pro forma* accounts of famine expenditure maintained under the previous arrangements being written off from that date.

(*ii*) If the Provincial share of expenditure resulting from a widespread and prolonged famine should be so great as to reduce the Provincial balance below one-half the prescribed minimum, the treatment of further expenditure will be a subject for special arrangement at the time.

(*iii*) Expenditure incurred during observation and test will in future be charged to the head " 33—Famine Relief " instead of as entirely Provincial expenditure to " 32—Miscellaneous " or " 45 —Civil Works".

(*iv*) Under the special prophylactic scheme of relief which obtains in the Central Provinces, works specially undertaken for the relief of distress after scarcity has been declared should be classed as " scarcity works " if their cost cannot be met either from the budget provision for civil works or by reappropriation. The cost of these scarcity works will be charged to the head " 33—Famine Relief," subject to the proviso that, when the budget for any year has to be framed with reference to the existence of famine or *quasi*-famine conditions, the grant under the head "45—Civil Works"

shall be placed at a figure not less than that for the last normal year.

ORDERED that this Resolution be communicated to all Local Governments and Administrations, the Revenue and Agriculture and the Public Works Departments, the Comptroller and Auditor General, the Controller of Currency, and all Civil Accountants General and Comptrollers.

Ordered also that this Resolution be published in the Gazette of India.

No. 2044-F., dated 31st December 1914.

To— { All Local Governments (except Burma).
The Hon'ble the Chief Commissioner, Central Provinces.

SIR,

I am directed to refer to the Resolution moved by the late Hon'ble Rai Sri Rám Bahádur in the Imperial Legislative Council on the 7th March 1914,* with reference to the scheme for the apportionment of famine relief expenditure introduced by the orders contained in the Government of India's Finance Department letter No. 1674-A., dated the 20th March 1907, and to the undertaking given by the Hon'ble Finance Member in the course of the ensuing debate to consider whether the provincial allotments under that scheme required revision. The existing arrangements have accordingly been carefully re-examined. The primary object of this scrutiny was to consider the possible rectification of minor inequalities as between different provinces, but their study of the question has led the Government of India to think that a more radical revision of the scheme may be desirable. Before framing their final conclusions and addressing the Secretary of State thereon, they would be glad to receive the opinions of Local Governments on the suggestions put forward in this letter.

* *Vide Gazette of India* (Part VI), dated the 14th March 1914, pages 623-626.

2. The Provincial Famine Insurance scheme, as it may be conveniently termed, has now been in force for seven years, and has been tested in this interval by the frequent occurrence of famine expenditure, though not on the almost continuously high scale † experienced in the quinquennium 1896-97 to 1900-01. Its main object was to lay down definite rules on liberal lines as to the extent to which expenditure on famine relief should be treated as an Imperial obligation, and from this point of view it has, it is believed, in the absence of any extreme test, worked satisfactorily, and has proved acceptable to Local Governments.

† *Vide* the figures in Statement I attached.

3. This object, however, was associated with an elaborate and technical procedure which appears to the Government of India to be capable of simplification. Prior to the introduction of the existing arrangements, it was the practice for the Government of India to set aside annually, in non-famine years out of Imperial revenues, by debit to "Reduction or Avoidance of Debt", a sum of Rs. 75 lakhs, the expenditure being shown in the accounts as Imperial, and being actually devoted to productive capital expenditure. In famine years this allotment was reduced by the amount of expenditure actually incurred on famine relief, and was thus suspended altogether if that expenditure exceeded Rs. 75 lakhs. The underlying idea, to which the present scheme owes its peculiar form, was that there should not only be an Imperial allotment towards the reduction or avoidance of debt, but provincial allotments as well, *i.e.*, that each Local Government the territories of which are liable to visitations of famine should annually set aside a fixed amount under this head, the expenditure being treated as Provincial. This annual provincial allotment was

to be regarded as a form of insurance payment, in return for which any famine expenditure incurred by a province was to be wholly Imperial within certain prescribed limits. The extent to which any particular Local Government is thus entitled, at any given time, to have its future famine expenditure treated as Imperial is represented by its "famine credit" in the *pro formâ* account, which has to be maintained under the system described.

4. If under the scheme the provincial allotments towards the reduction or avoidance of debt had been found from revenues already assigned to the provinces, the arrangements introduced in 1907 would have involved an insurance of a genuine kind. Since, however, no allowance had been made for the liability of a province to famine in the calculation of the revenues to be assigned to it under its provincial settlement, the Government of India accepted the position that any sum required by a province under this scheme for expenditure under "Reduction or Avoidance of Debt" must be supplied by an assignment from Imperial revenues. The normal Imperial allotment to "Reduction or Avoidance of Debt" was accordingly reduced to Rs. 37½* lakhs, and the remaining Rs. 37½ lakhs are transferred annually to Provincial by an assignment through the Land Revenue head, the amount so transferred being then treated as provincial expenditure under "Reduction or Avoidance of Debt". Accordingly, subject to the incidental consequence referred to in paragraph 6 below, the whole transaction, so far as the regular accounts are concerned, is a paper adjustment only.

*The total Imperial and Provincial allotments respectively are liable to modification when any province or provinces have reached their maximum credit, but it will suffice to state the normal position.

5. These technicalities of the present system present great difficulties to the increasing number of non-official Members of the Legislative Councils who take an intelligent interest in financial matters, as well as to the public generally, and complicate all explanations of figures and transactions in regard to famine insurance and famine relief expenditure. It appears to the Government of India that nothing essential would be sacrificed if this portion of the scheme were abandoned in favour of a reversion to the older practice of debiting the entire allotment for reduction or avoidance of debt under Imperial. The provincial allotments and the corresponding assignments through the Land Revenue head would then disappear; but the *pro formâ* account would be maintained as at present; and the substantial interests of the Local Governments would be in no way affected.

6. An indirect consequence of the existing system is that while the Imperial portion of the allotments to "Reduction or Avoidance of Debt" is wholly or partly suspended in years of famine, as explained in paragraph 3 above, the provincial portion continues in full, in order to secure to the Local Governments a continuance of their annual credits without abatement. From a financial standpoint, this practice is undesirable. In years of severe famine, the Government of India's resources are in any case strained to meet expenditure on famine relief, and, in addition, their revenues are likely to be severely depleted. It may be, indeed, that a deficit has to be faced. It is not suitable that at such times the Government of India should be setting current revenues aside for productive capital outlay in the guise of famine insurance. The proper course would be to conserve their resources for the exclusive purpose of meeting the famine itself. If the various adjustments connected with the present arrangements are abandoned, the former and more correct procedure in this respect will automatically be restored.

7. It has already been pointed out that there has been no experience, since the introduction of the present scheme, of continuous famine outlay on the scale experienced in the years preceding, when, not infrequently, a province, already exhausted by one year's famine, was again confronted with heavy famine outlay in the following year, or a year or two later. In such a case, the present system, which relies upon the gradual building up of the so-called famine credits, would inevitably break down. The amount at credit might be exhausted in the first year of severe famine, and on the early recurrence of

the calamity the province concerned would have only one or two years' allotments at its credit. It appears to the Government of India that in this respect the present scheme, to some extent, disregards the difficulties which it was primarily designed to meet. It gives very liberal assistance to a province in which famine conditions happen to recur at relatively long intervals, while another province, which suffers from famine to the same aggregate extent in the same period, but whose misfortunes are compressed within a few almost consecutive years, would benefit to a relatively minor extent, though intrinsically even more deserving of assistance. In other words, the famine credit, or the sum assured if the analogy of insurance is to be used, should be a credit automatically reviving on the termination of each distinct period of famine, and not dependent on a long period of previous immunity.

8. Such a modification of the existing scheme will involve an important new benefit to the provinces, and though the Government of India are prepared to recommend a change on these lines to the Secretary of State, if the suggestion commends itself to the Local Governments, the concession ought to be accompanied by some curtailment or rectification of the scheme in other respects. In the first place, it would be reasonable to reduce to some extent the maximum credits at present allowed. This will be more clearly appreciated from the illustration of the actual operation of the suggested revised scheme which is given in paragraph 12 below. As will be seen later, however, the Government of India do not propose to reduce to any large extent the aggregate of the maximum credits at present allowed, but some material reduction seems called for in one or two cases with a view to the rectification of existing inequalities.

9. The existing annual credits were based on the average annual famine expenditure of each province during the 25 years ending 1905-06, and roughly represent about half these amounts; and the present maximum credits, though bearing no uniform relation to the corresponding annual credits, were influenced by them, and so far as this was the case, they too are dependent on the past averages of famine expenditure above referred to. As famine expenditure is in most years of a long cycle either altogether absent or relatively insignificant in any given province, these averages were dominated almost entirely by the heavy famine outlay of the period 1896-97 to 1901-02, and the influence of that period is thus reflected also in the standards adopted for the maximum credits. Some provinces, in the period mentioned, incurred outlay on an exceedingly large scale, and in the present arrangements, the tacit assumption has thus been stereotyped that they will necessarily suffer to an equally exceptional extent in the future. It is no doubt true, and should be recognised, that, taking provinces as a whole, the liability of Bombay, the Central Provinces and the United Provinces to famine outlay is distinctly greater than in other parts of India. But it appears to be statistically incorrect to base the permanent arrangements exclusively on the experience of a single famine cycle. It is by no means certain that the provinces which then suffered most will, on a future occasion, have to incur an equally heavy outlay, especially in view of recent developments in the methods of famine administration. On the other hand, it is at least possible that the provinces the outlay of which in 1896-97 to 1901-02 was on a lower scale may occasionally be more severely assailed in future. If the principle of an annually reviving credit is adopted in future, the annual credits will naturally disappear entirely, and the maximum credit will be the only significant datum. It seems, therefore, to the Government of India to be important to take the present opportunity of rectifying any serious relative disproportion between these maxima; and the foregoing criticisms suggest that the right course, in applying the experience of 1896-97 to 1901-02, will be to reject extremely low or extremely high results, *i.e.*, to fix the maxima for such provinces as Bombay and the Central Provinces at somewhat lower figures than that experience would suggest, and in the case of some other provinces, to make fuller provision for the contingencies of the future. In any case it is clear that a higher proportion of the aggregate credit allowed should be assigned to the United Provinces whatever statistical hypothesis be adopted.

10. A second and minor defect of the existing arrangements, which might, as the Government of India think, be simultaneously remedied, is the fact that,

within the prescribed maximum limits, they throw upon Imperial the entire liability for famine outlay however small. The expenditure may amount in a particular year to a few lakhs only, and it may be incurred by a province with an overflowing balance. It appears anomalous that in such a case the Imperial Government, which may then or in the near future be bearing a heavy burden on account of areas more severely stricken, should also undertake the relatively insignificant outlay of provinces which, for the time being, are almost entirely exempt. It appears, therefore, to the Government of India that Local Governments might well be required to meet from provincial resources the first few lakhs of famine outlay in all cases. They suggest, as a convenient and uniform standard that the first portion of the total outlay which would thus be wholly provincial should be an amount represented by 10 per cent. of the maximum credit in each case.

11. The precise procedure to be adopted in connection with a system of reviving credits is a matter not free from difficulty. A severe famine originating in the failure of some particular monsoon will probably involve famine outlay in the remaining half of the same financial year and in the earlier months of the following year. The "famine year" may in fact be coveniently regarded as extending from 1st October to the 30th September. If the following monsoon is again unfavourable, so that famine relief outlay has to be continued beyond the 30th September, a new and distinct famine may be regarded as commencing from the 1st October of the second year.

12. The entire proposals for modifying, without altogether abrogating, the existing system, may perhaps be most clearly exhibited by a hypothetical example. It may be supposed that under the existing system the maximum credit of a particular province is Rs. 30 lakhs, towards which it normally contributes a sum of Rs. 5 lakhs yearly. Under the scheme now proposed, this annual contribution will disappear. The maximum credit may reasonably be reduced to Rs. 25 lakhs, and the Local Government may be required to meet all famine expenditure up to Rs. 2½ lakhs. Accordingly, if the monsoon of a particular year (1915-16) fails and severe famine occurs, with the result that famine outlay to the extent of Rs. 50 lakhs is incurred between the 1st October 1915 and the 30th September 1916, the first Rs. 2½ lakhs of this outlay will be wholly provincial; the next Rs. 25 lakhs will be wholly Imperial; and the remaining Rs. 22½ lakhs will be shared equally between Imperial and Provincial. If the monsoon of 1916-17 also fails or is so unfavourable that, in consequence of the already impoverished state of the province, relief operations continue to be necessary beyond the 30th September 1916, the first Rs. 2½ lakhs of famine outlay incurred between the 1st October 1916 and 30th September 1917 will be wholly provincial; any further outlay in the same period up to Rs. 25 lakhs will be wholly Imperial; and any further outlay still, in excess of Rs. 27½ lakhs, will be equally divided. In like manner if famine had recurred after a somewhat longer interval, the Local Government, apart from its own liability to meet the early expenditure, would start each agricultural year with a full famine credit of Rs. 25 lakhs, whatever the history of previous years had been.

13. It appears to the Government of India that, if such a system be adopted, it would be reasonable to fix the future maximum credits at the following amounts :—

[In thousands of rupees.]

Central Provinces	50,00
Bengal	5,00
Bihar and Orissa	20,00
United Provinces	50,00
Punjab	12,50
Madras	25,00
Bombay	62,50
	2,25,00

The relation between the latest famine statistics and the proposed credits will be found in Statement II appended to this letter, which also sets forth the existing standards. It will be seen that, taking the provinces as a whole, the total credits proposed fall short by only 10 per cent. of those at present conceded.

14. While, however, the proposed system will, it is thought, retain and extend all that is essential in the present methods, it too is not altogether free from the reproach of complexity. In particular, there is a certain incovenience in the calculation of famine expenditure with reference to the agricultural year from the 1st October to the 30th September instead of to the financial year. This inconvenience, though in itself open to objection, can hardly be avoided if the system of reviving credits is to be applied. A credit which revived in full on the first April of a year in which famine was already established, and continuing would in effect be given twice over for the same famine, and the credit itself would accordingly have to be on a much reduced scale. The practical operation of such an arrangement would be extremely uncertain, and it is doubtful if the Local Governments and that portion of the public which is interested in such matters would feel the same confidence in a reduced allowance bearing only a very arbitrary relationship to the famine outlay occurring in the periods which the allowance covered.

15. The Government of India would accordingly ask the Local Governments to consider the much simpler alternative of abandoning the present system altogether, and treating the head " 33, Famine Relief " as an ordinary divided head, the Imperial share of famine relief expenditure being taken uniformly at $\frac{3}{4}$ and the provincial share at $\frac{1}{4}$. This particular distribution is suggested as it represents roughly the assistance which Imperial actually gives, in the long run, towards famine expenditure under existing arrangements. This inference is based on a careful study of the available statistics, but the points involved are complex and do not admit of precise statistical treatment. The Government of India do not, therefore, propose to develop this conclusion in full. They think it will be readily recognized by the Local Goverments that the acceptance of three-quarters of all future famine expenditure would involve very full recognition of the Government of India's responsibility for coming to the aid of the provinces in times of agricultural disaster, and that no Local Government can reasonably press for a smaller provincial share. Whatever system be adopted, it is essential that it should recognize the financial responsibility of Local Governments for the due control of the famine relief expenditure which they administer. The alternative of treating it as uniformly divisible, while enforcing this requirement more prominently, will relieve the Local Governments from contingencies such as that mentioned in paragraph 7, for which the existing system makes little provision ; it will avoid the complication involved in reckoning the famine year from the 1st October ; and it is free from the elaboration which even a modified form of the existing arrangements must perpetuate.

The adoption of this alternative would also, of course, involve its extension to those provinces (Burma and Assam) which, owing to their practical immunity from famine, are not included within the scope of the present scheme.

16. In short, the principal advantages of the scheme proposed in the preceding paragraph may be summed up as follows :—

(1) It does away with the complexities and disadvantages inherent in the present scheme, as also with those which would remain under the modifications of that scheme which have been suggested in the earlier part of this letter.

(2) It obviates the possibility of invidious comparisons between one province and another in respect of the amount of assistance obtained from Imperial revenues. Every one of them will be on the same footing, receiving aid to the extent of $\frac{3}{4}$ of its actual famine outlay.

(3) The system will be simple throughout. There will not be different and confusing stages, *viz.*, (*a*) as suggested in paragraph 10, full expenditure from Provincial, (*b*) full expenditure from Imperial, and (*c*) an equal division.

(4) The Provincial burden will bear a direct proportion to the amount of famine outlay necessary, and will run no risk of being heightened by the fact that there has been a previous famine not long before. The disturbance to Provincial finances, which a famine on any considerable scale must inevitably produce will therefore be kept within definite bounds, whereas under the existing system it might on occasions assume much larger proportions.

17. It will probably be found impracticable for the Government of India to submit proposals to the Secretary of State and obtain his orders in time for the introduction of a revised system as part of the budget of 1915-16. The Government of India would be glad, however, if possible, to receive the views of Local Governments at an early date, so that they may be in a position to make some pronouncement on the subject in connection with the forthcoming financial statement.

I have, etc.,

J. B. BRUNYATE,

Secretary to the Government of India.

STATEMENT I.

Total expenditure on Famine Relief from 1881-82 to 1913-14, excluding local transactions.

[In thousands of Rupees.]

	India.	Central Provinces.	Burma.	Assam (a).	Bengal.	United Provinces.	Punjab.	Madras.	Bombay.	Total.
1881-82	...	...	...	...	−1,23	2	4	4,64	...	3,47
1882-83	...	...	...	...	63	11	...	1,35	12	2,21
1883-84	...	...	...	2	13	...	...	32	44	91
1884-85	...	...	...	..	15	...	...	57	1	73
1885-86	...	...	...	...	1,24	...	...	2,78	5	4,07
1886-87	...	...	...	...	...	...	...	5	...	5
1887-88	...	...	...	...	...	...	...	1	...	1
1888-89	...	...	...	...	54	...	...	3	...	57
1889-90	...	...	...	...	1,34	...	...	4,41	...	5,75
1890-91	...	...	...	...	13	17	...	24	...	54
1891-92	61	...	1	...	...	2	...	1,57	2	2,23
1892-93	1,72	...	1	...	1	...	...	2,44	4	4,22
1893-94	...	...	...	...	...	...	...	2	...	2
1894-95	...	64	...	...	...	2	...	...	...	66
1895-96	...	...	...	...	..	1,79	...	2	...	1,81
1896-97	10	29,53	5,50	...	21,55	99,33	5,54	4,71	32,41	1,98,67
1897-98	75	1,34,50	6,27	...	85,08	1,07,07	9,21	89,27	94,26	5,26,41
1898-99	14	82	1	...	26	−1	1	19	2,52	3,94
1899-1900 ...	15,04	1,54,10	...	...	11	70	21,63	33	1,15,43	3,07,34
1900-01	19,89	2,86,25	1	...	2,26	40	22,26	1,13	2,84,02	6,16,22
1901-02	25	58	...	...	4	...	27	49	77,66	79,29
1902-03	5,80	2,25	...	...	...	1	17	...	40,07	48,30
1903-04		3,05	...	...	...	...	−2	...	2	3,05
1904-05	...	...	...	...	...	...	−3	...	34	31
1905-06	6,77	2 ...	2	..	...	9,11	5	97	3,60	20,52
1906-07	4,20	...	...	81	10, 3	19,29	94	...	12,15	47,62
1907-08	70	1,45	...	3	6,74	83,95	32	...	15	93,34
1908-09	24	11,18	..	33	9,40	1,25,82	1,36	15	33	1,48,81
1909-10	44	24	...	27	7,93	2,97	9	...	2	11,96
1910-11	...	...	...	...	...	35	...	...	...	35
1911-12	15	...	...	...	...	16	1,52	15	15,17	17,15
1912-13	57	...	...	...	...	6	21	...	27,49	28,33
1913-14 (Revised) ...	12	39	...	...	...	20,20	1,75	...	3,26	25,72
1914-15 (Budget) ...	1	77	...	...	...	40,00	1,00	...	3,00	44,78
Average of 25 years ending 1914-15.	2,30	25,03	47	6	5,75	20,45	2,65	4,07	28,48	89,26

(a) Includes the transactions of the Eastern Bengal districts from 1906-07

STATEMENT II.

[In thousands of Rupees.]

	½ average annual famine expenditure of 25 years ending 1914-15.	Column (1) adjusted with reference to the remarks in paragraph 9 of the letter.	Rectified maximum credit column (2) × 6— assuming continuance of present system.	Present annual credit.	Present maximum credit.	Suggested reduced maximum credits in event of adoption of a system of credits reviving annually i.e., column (6 × $\frac{5}{6}$.	Minimum expenditure below which no relief would be given under system referred to in column (6)— column (6) × $\frac{1}{10}$.
	1	2	3	4	5	6	7
Central Provinces ...	12,52	10,00	60,00	12,80	80,00	50,00	5,00
Bengal [*i.e.*, Bengal as now constituted *plus* Bihar and Orissa].	2,88	5,00	30,00	Bihar and Orissa 2,00 Bengal 60	20,00 5,00	20,00 5,00	2,00 50
United Provinces ...	10,22	10,00	60,00	4,50	30,00	50,00	5,00
Punjab	1,33	2,50	15,00	1,40	10,00	12,50	1,25
Madras	2,03	5,00	30,00	2,50	25,00	25,00	2,50
Bombay	14,24	12,50	75,00	13,70	80,00	62,50	6,25
TOTAL ...	43,22	45,00	2,70,00	37,50	2,50,00	2,25,00	22,50

No. 118, dated Fort St. George, the 15th February 1915.

From—The HONOURABLE MR. A. BUTTERWORTH, I.C.S., Chief Secretary to the Government of Madras,

To—The Secretary to the Government of India, Finance Department.

In reply to your letter No. 2044-F., dated the 31st December 1914, on the subject of the apportionment of famine relief expenditure, I am directed to state that the Governor in Council agrees with the Government of India that the simplest and most satisfactory solution of this question is to treat the head 33—Famine Relief as a divided head in the ratio of ¾ths Imperial and ¼th Provincial.

2. I am to add that if this method is not to be adopted, the Government of Madras would prefer to retain the existing arrangements for the financing of famine expenditure rather than to accept the proposal to establish a system of annually reviving credits as described in paragraphs 10 to 12 of your letter. That method in addition to being even more complicated than the present system would be very unfavourable to Provincial finances.

No. 565-Fincl., dated Lahore, the 25th February 1915.

From—The HONOURABLE MR. R. A. MANT, I.C.S, Financial Secretary to the Government, Punjab,

To—The Secretary to the Government of India, Finance Department.

I am directed to refer to your letter No. 2044-F., dated the 31st December 1914, asking for the opinion of this Government on certain proposals put forward by the Government of India for revising the present system of apportioning expenditure on famine relief between Imperial and Provincial revenues. The first proposal of the Government of India is to abolish the practice of transferring Rupees 37½ lakhs annually from Imperial to Provincial revenues, and of debiting the amount so transferred as provincial expenditure under the head "Reduction or Avoidance of Debt." The Lieutenant-Governor, I am to say, has no objection to this proposal, provided that the *pro forma* account is maintained as at present and that no change is introduced in the final incidence of famine relief expenditure.

2. The second proposal is to modify the present distribution of the expenditure on the following lines. At present the Punjab receives an annual credit of Rupees 1,40,000 which may be accumulated up to Rs. 10 lakhs, and all actual disbursements on famine relief are debited to Imperial revenues up to the limit of the accumulated credit. Expenditure beyond that limit is divided in equal shares between Imperial and Provincial. It is now proposed that in lieu of accumulating credits the province should start each "famine year, beginning on the 1st October", with a lump credit of Rs. 12½ lakhs, and that all famine relief expenditure in the year should be distributed as follows:—

The first 1½ lakhs	...	...	... Provincial.
The next 12½ lakhs ...	...	...	... Imperial.
The remainder	...	...	... ½ Imperial and ½ Provincial.

3. One of the effects of this proposal would be to transfer to Provincial a considerable amount of expenditure which under the present arrangements is met from the Imperial revenues. Statement I appended to your letter shows that in the last five years, though there has been no famine in the province, expenditure has been regularly incurred on famine relief. These disbursements which represent mainly the cost of carrying fodder by rail at concession rates, have all been treated as Imperial. The proposed system would only benefit Provincial revenues when two or more famines followed one another in rapid succession, and His Honour considers that in view of the extension of irrigation, the development of communications, the wider fields of employment, and the higher wages now commanded by labour in the Punjab, he is justified in regarding this as a remote contingency. He is therefore of opinion that the proposal would, in all probability, throw a much heavier burden on Provincial revenues than they have to bear under the present arrangements, and he is therefore strongly opposed to the change.

4. As a minor objection I am to point out that in paragraph 6 of the Finance Department letter No. 4064, dated the 20th July 1906, one of the advantages claimed for the present system was that it would give Local Governments a real inducement to stave off as long as possible the stage at which Imperial assistance becomes inevitable. If the Local Government were to be required to spend Rupees 1¼ lakhs before establishing a claim to Imperial assistance, it would have no inducement to economise this sum in any year when it is clear that the total expenditure will exceed the initial Provincial debit.

5. An alternative proposal which is suggested, and preferred, by the Government of India is to abandon the present system altogether, and to treat "33—Famine Relief" as an ordinary divided head, to be shared between Imperial and Provincial in the proportion of ¾ to ¼. This proposal has the merit of simplicity, and Sir Michael O'Dwyer is inclined to think that it would probably be less detrimental to provincial interests in the long run than the scheme referred to in paragraph 2 above. But it is also open to the objection that it would transfer to Provincial revenues a portion of the expenditure which in ordinary years is under the present system classed as Imperial and that its advantage from the provincial point of view would be dependent on the frequency and severity of future famines. As explained above, His Honour thinks it reasonable to hope that the province will be better secured in the future against these visitations than it has been in the past; he therefore considers that the treatment of one-fourth of the total famine relief expenditure as Provincial is likely to be considerably more costly to the province than the present system, and if required to make a choice between the two, he would prefer to adhere to the latter.

6. Sir Michael O'Dwyer is, however, in sympathy with the desire of the Government of India to simplify the system of accounting for expenditure on famine relief, and, what he regards as more important, to secure economy in its disbursement. He therefore puts forward, for the consideration of the Government of India, the following further alternative, which is designed to achieve both the above objects. His Honour understands from the remarks made in paragraph 9 of your letter and from the figures shown in Statement II that it is admitted that an annual credit of Rs. 2,50,000 would be more appropriate for the Punjab than the present assignment of Rs. 1,40,000. If the present credit is raised to the former figure, *i.e.*, Rs. 2½ lakhs, and converted into a permanent assignment, the Lieutenant-Governor would be prepared to accept the responsibility for all future famine relief expenditure as a wholly Provincial charge. He is aware that, in offering to pledge the province to this obligation, he is involving it in a certain amount of risk; but, after full consideration of all the circumstances and probabilities of the case, he has come to the conclusion that the risk is fairly balanced by the prospect of gain in normal years from a fixed assignment. Such an arrangement would also appear to have some advantages for the Government of India. In return for a fixed annual payment they would be insured against the large and indefinite demands to which they are periodically liable under the present system.

No. 2439-F., dated Ranchi, the 22nd February 1915.

From—The HONOURABLE MR. E. L. L. HAMMOND, I.C.S., Secretary to the Government of Bihar and Orissa,

From—The Secretary to the Government of India, Finance Department.

I am directed to acknowledge the receipt of your letter No. 2044-F., dated the 31st December 1914, inviting the opinion of the Local Government on the proposed modification of the existing Provincial Famine Insurance Scheme.

2. The Local Government agree in the view that the procedure for the apportionment of famine relief expenditure introduced by Mr. Meston's letter No. 1674-A., dated the 20th March 1907, is complicated and technical. It seems to them, however, that this is due chiefly to the system of passing the credits and debits through the Provincial budgets, which does not appear to be a necessary part of the scheme; the *pro forma* account might very well be maintained without it, in which case the procedure would be comparatively simple and intelligible.

3. If, however, a change is to be made, the Lieutenant-Governor in Council would much prefer the alternative indicated in paragraph 15 of your letter, *i.e.*,

the would abandon the present system altogether, and treat the head "33—Famine Relief" as a divided head, the Imperial share being taken at three-quarters and the provincial share at one-quarter. In this case credit would have to be allowed in the Financial Settlement for the Provincial share of famine expenditure. In ordinary years, free from famine, this amount would be allowed to accumulate in the Provincial balances, while in a year of severe famine, the fund should be drawn upon, with the previous sanction of the Government of India, to the extent necessary for the famine expenditure which cannot be conveniently met by reappropriation from other heads in the Provincial budget. The other alternative described in paragraphs 8—14 of your letter is more complicated than the present system would be, if modified in the manner indicated above; and so far as can be judged from the figures quoted in Statement I, appended to your letter, it would involve a much heavier proportional expenditure from Provincial revenues.

No. 1437-F., dated Calcutta, the 5th March 1915.

From—The HONOURABLE MR. H. L. STEPHENSON, C.I.E., I.C.S., Secretary to the Government of Bengal, Financial Department,

To—The Secretary to the Government of India, Finance Department.

I am directed to acknowledge the receipt of your letter No. 2044-F., dated the 31st December 1914, in which the Government of India suggest two alternative schemes in modification of the existing Provincial Famine Insurance Scheme. Before framing their final conclusion and addressing the Secretary of State the Government of India enquire which of the two schemes will be more advantageous to this Presidency.

2. In reply, I am to state, for the information of the Government of India, that for this Presidency where famines are likely to be rare past experience shows that the existing system offers greater advantages than either of the alternatives now suggested, but His Excellency in Council admits that because famines are rare in Bengal, the consideration of the circumstances of this Presidency should not outweigh the objections urged against the present system in repect of provinces more unfortunately situated. Of the alternative schemes suggested His Excellency in Council greatly prefers the second as detailed in paragraph 15 of the letter under reply.

No. 958, dated Allahabad, the 17th March 1915.

From—The HONOURABLE MR. A. W. PIM, Secretary to the Government of the United Provinces, Financial Department,

To—The Secretary to the Government of India, Finance Department.

I am directed to refer to your letter No. 2044-F., of the 31st December 1914, requesting the opinion of the Local Government on certain suggestions put forward in connection with the scheme for the apportionment of famine relief expenditure introduced by the orders contained in the Government of India's Finance Department letter No. 1674-A., dated the 20th March 1907.

2. In the letter under reference the Government of India observe that the Provincial Famine Insurance Scheme has been tested by the experience of seven years and is believed, in the absence of any extreme trial, to have worked satisfactorily as regards its main object and to have proved acceptable to Local Governments.

This object, however,—the determination on liberal lines of the extent to which famine relief should be treated as an Imperial obligation—was associated with an elaborate and technical procedure which appears to the Government of India to be capable of simplification. It results, you remark, in the financially undesirable practice that, while the Imperial portion of the allotments to "Reduction or Avoidance of debt" is wholly or partly suspended in years of famine, the provincial portion continues in full in order to secure to the Local Governments a continuance of their annual credits without abatement. Finally by making no special provision for dealing with a succession of rapidly recurring famines, it disregards to some extent the difficulties which it was primarily designed to meet.

3. As one of two alternative methods of remedying these defects, a scheme is set out in your letter, of which a prominent feature is the automatic revival of the famine credit in a province where it has been depleted by actual expenditure on relief. Under the existing scheme the credit, after a famine which has exhausted it, has to be slowly built up again to the maximum by the accumulation of the annual credits allowed to the province. By the arrangement which you now describe, the maximum credit will be restored at once after a famine; and a second feature of importance is that this revival will operate at the beginning of the agricultural year and not of the financial year. In other words, the year will, for famine purposes, be considered as running from the 1st October to the 30th September, and the credit available on the 1st October will be valid against relief expenditure occurring during the succeeding twelve months irrespective of the fact that the expenditure in question will be shown in the accounts of two financial years. Should a second failure of the monsoon necessitate further heavy expenditure during the succeeding cold weather, the famine credit will automatically revive from the 1st October.

4. Your letter then goes on to point out that, inasmuch as the automatic revival of a liberal credit involves an important new benefit to the provinces, it may in fairness be accompanied by a modification and some redistribution of the existing maxima; in carrying out this change, the Government of India suggest the assigning of a higher proportion of the aggregate credit to the United Provinces. Finally they point out that second and minor defect may at the same time be remedied by providing that the first portion of the outlay on each individual famine should be wholly provincial up to an amount equivalent to 10 per cent. of this maximum credit in each case.

5. The alterations in the existing system which have been thus outlined will, in the opinion of the Government of India, retain and extend all that is essential in the present system. They will not, however, leave it altogether free from the reproach of complexity, more especially owing to the introduction of the October to September year;—a procedure which could only be avoided (if the system of reviving credits is to be maintained) by a serious reduction in the amounts of maximum credits. The Government of India therefore recommend to the special consideration of Local Governments a second and much simpler alternative scheme by which the present system will be abandoned altogether and the head "33—Famine Relief" will be treated as an ordinary divided head, the Imperial share of famine relief expenditure being uniformly taken as $\frac{3}{4}$th and the Provincial share at $\frac{1}{4}$th. This system will avoid all the complexities and disadvantages attaching to the present scheme, and to the modified (or first alternative) scheme, while involving a very full recognition of the responsibilty of the Government of India for coming to the relief of provinces in times of agricultural disaster.

6. I have been directed to summarize the proposals in your letter thus fully, in order that the Local Government may be corrected, if it has failed in any respect to understand a question of admitted complexity. Assuming that the case has been rightly epitomized above, the Lieutenant-Governor wishes, in the first place, to express his general agreement with the criticisms contained in your letter on the existing arrangements. Sir James Meston was never impressed by the special virtue of the account system which they involve, and he readily concurs in the desirability of simplifying it and making it more intelligible. In the second place this Government is particularly gratified that recognition is now given to the exiguous share which the United Provinces have received of the benefits of the scheme. Since the present system of the provincial credits was introduced, this Government has had to finance two famines, one in 1907-08 and the other in 1913-14. The famine of 1907-08 found the province with the credit of 22,50 and resulted in a total provincial expenditure of 93,64; that of 1913-14 commenced with a credit of 18,95 and cost the province 15,78. If, as it is now admitted, it would have been equitable, the annual credit had been 10 lakhs instead of 4½ lakhs, and the accumulated provincial credit 60 lakhs at the commencement of the first famine, then the provincial share of the total expenditure would have been 69,89. The famine of 1913-14 would have found the province with a credit of about 35 lakhs and would have resulted in provincial expenditure of only 5 lakhs.

7. The Lieutenant-Governor understands, however, that the mere enlargement of our provincial credit, coupled with the retention of all the other incidents of the present scheme, is not contemplated. The Government of India desire consideration only of the two alternative and virtually new schemes described respectively in paragraphs 3 and 4 and in paragraph 5 of this letter. Both these schemes would unquestionably benefit this province. Had the former or more elaborate system been in force during our last two famines, the provincial expenditure would have been 83,44 in 1907-08 and 7,25 in 1913-14. Had the simpler or 'shared head' procedure been in force, our outlay would have been 51,94 and 13,75 respectively. As between the two alternatives, it is calculated that with a famine costing about 85 lakhs the share of the province is equal for the two schemes. Above that limit the 'shared head' system favours the province, but below it the scheme based on the October—September year is advantageous to provincial revenues. This comparison does not, however, fully take into account the great advantages resulting from the revival of the provincial credit which forms the main feature of the first of the two alternative schemes. The importance of this consideration is accentuated by the fact that the history of recent famines shows a rightly increasing liberality in the scale of famine expenditure, more especially as regards measures taken for the preservation of cattle. During the recent famine in these provinces great pressure was put upon this Government to incur responsibilities for cattle preservation which it was unwilling to accept; and even with every desire to avoid extravagance it may be expected that in the future the occasions on which relief measures may be expected to be undertaken will recur with greater frequency than in the past. Atlhough, therefore, the 'shared head' system is more advantageous to provincial revenues in the case of severe famines, these advantages are likely to be more than counterbalanced by the recurring revival of provincial credits which is the main feature of the former alternative. Another novel feature of that alternative, namely the debit of an initial moderate percentage of the cost of famine relief to provincial revenues, is open to no objection of principle. On the whole, therefore, the Lieutenant-Governor would welcome the former or more complicated alternative as more likely to assist the famine policy of this province.

8. His Honour is afraid, however, that the complexity of this scheme, both acknowledged and unforeseen, would be serious handicap; and in the case of a famine extending over more than one monsoon it would be practically impossible to separate the expenditure of the successive financial year It will thus apparently be difficult to discover any system which will be at the same time fairer and more intelligible than the treatment of the head "33—Famine Relief" as a divided head on the lines now suggested by the Government of India. The arguments which formerly told against this system have lost much of their importance with the gradual codification of famine policy while its influence in making Local Governments economical in their famine expenditure from the outset is of great importance. The Lieutenant-Governor is therefore fully prepared, subject to two conditions, to support the proposed division of this head of expenditure in the ratio of ¾th Imperial to ¼th Provincial. The first condition is that this arrangement does not result in any other modification of the Provincial settlement. The second condition is one to which I am to invite the special consideration of the Government of India in the following paragraphs of this letter.

9. The debit from the outset of even one-fourth of direct famine relief charges to Provincial revenues will impose a new and at times a very heavy burden on provincial balances. It is in theory for such emergencies as famine that these balances have been built up, but in practice the general financial position makes it most unlikely in the case of this province that the Local Government will be able to replenish in any reasonable time the draft that would be made upon them by a heavy famine prolonged over two financial years. It is true that the Government of India insure the province against one of the most serious indirect consequences of famine by guaranteeing a minimum of land revenue collections; but the other indirect consequences on a variety of the revenue heads such as Stamps, Excise and Forests, hit us hard in a year when expenditure is abnormally heavy under many heads. Again, the sequels of famine

are a serious consideration. It is true that windfalls occur in the recovery of famine suspensions of revenue—windfalls, however, of which the bulk goes to the Imperial head. But against this must be set the risks of taqavi loans in which the Government of India have no share. Liberal taqavi advances are becoming a more prominent feature in each succeeding famine and it is impossible to hope for escape from heavy failures in repayment, more especially when bad seasons follow a widespread scarcity.

Moreover the definite policy of this Government is to reduce the recourse to direct relief works as far as possible by enlarging the ordinary programme of the Public Works Department. It is thus obvious that the provincial revenues have now to bear a large and, with the development of the modern famine policy, a growing proportion of the total financial consequences of famine, apart from the share which they will in future have to take of the expenditure under the head "33—Famine Relief". In estimating what that share will be, a calculation has been made which shows that, in the case of a famine costing less than 140 lakhs, the maintenance of the present allocation of charges between Imperial and Provincial would be more advantageous to the province than the 'shared head' system, provided always that the province is conceded an initial credit of 60 lakhs. For all famines, therefore, within this high margin of cost the province is—taking into account all the consequences of a famine dealt with on modern lines—likely to be considerably worse off than it would be if the present system were maintained with the single change of suitable maximum credit.

10. In view both of this disadvantage and of the general considerations urged above His Honour would suggest that the Provincial liability under the head "33—Famine Relief" be subject to a definite maximum; the charges becoming wholly Imperial after that maximum has been reached. What the figures should be, is for the Government or India to decide; but in view of the fact that the average annual expenditure of this province on famine has been 20½ lakhs, the Lieutenant-Governor would urge, as the second condition of the new arrangement, that the maximum burden on Provincial revenues in any one year should not exceed 25 lakhs. Any substantial famine in this province lasts over two financial years, and would thus involve Provincial expenditure up to 50 lakhs a sum at least as large as Provincial balances are ever likely to be able to endure.

No. 2114, dated Bombay Castle, the 31st May 1915.

From—The HONOURABLE MR. G. CARMICHAEL, C.S.I., I.C.S., Chief Secretary to the Government of Bombay, Financial Department,

To—The Secretary to the Government of India, Finance Department.

I am directed to acknowledge the receipt of your letter No. 2044-F., dated 31st December 1914, on the proposed modification of the existing Provincial Famine Insurance Scheme, and to offer the following remarks on the proposals made therein.

2. The Governor in Council accepts the statement made in the second sentence of paragraph 2 of the letter from the Government of India that the existing scheme has worked satisfactorily and proved acceptable to the Local Governments, *except* that it applied only to *direct* famine expenditure and excluded from its purview *indirect* famine expenditure—an exclusion against which the Bombay Government twice protested* in vain—and that it has, moreover, not been subjected to the strain of a really big famine. Since the introduction of the present scheme, a further slight modification detrimental to Provincial finances has been made with effect from 1913-14, which requires that all expenditure (even on objects which fall under the head *direct* expenditure) shall be debited to Provincial heads, if it is incurred during the period of test and observation and famine is not subsequently declared (*vide* foot-note No. 167-A., Appendix P. to the Civil Account Code, Volume II). The Government of India now propose to remodel the Provincial Famine Insurance Scheme, the objects in view being stated to be a possible rectification of minor inequalities as between different provinces and a simplification of procedure. As both these objects appear to

*Letter to the Government of India, Finance Department, No. 3188, dated 20th September 1916 (paragraph 5), and letter to the Government of India, Department of Revenue and Agriculture (Famine), No. 5727, dated 14th June 1909 (paragraph 2).

involve, in some respects at least, modifications still further detrimental to Provincial finances, the proposals are examined somewhat closely, in the following paragraphs.

3. The four tabular statements noted below are appended to this letter:—

(*a*) Statement marked A, showing the direct and indirect famine expenditure for the period of eleven years (1896-97 to 1906-07) preceding the existing Provincial Famine Insurance Scheme, which includes the big famines of 1896-98 and 1899-1901 and two bad years 1901-02 and 1902-03;

(*b*) Statement marked B, showing the direct and indirect famine expenditure for the eight years during which the present Provincial Famine Insurance Scheme has been in force, which includes no big famine and two years only moderately bad, *viz.*, 1911-12 and 1912-13;

(*c*) Statement marked C, showing in thousands of rupees the amounts of direct and indirect famine expenditure incurred during the years 1896-97 to 1906-07, which would be debitable to Provincial and Local revenues under (*i*) the present Provincial Famine Insurance Scheme, (*ii*) the revised credit system described in paragraph 12 of the letter under reply, and (*iii*) the 3 to 1 division scheme mentioned in paragraph 15 of the same letter; and

(*d*) Statement marked D, showing in thousands of rupees the amounts of direct and indirect famine expenditure incurred during the years 1907-08 to 1914-15, which would be debitable to Provincial and Local revenues under (*i*) the revised credit system, and (*ii*) the 3 to 1 division scheme mentioned above. Prior to the year 1907-08, when the existing Provincial Famine Insurance Scheme came into force, no allowance was made for famine expenditure at the time of fixing the standards of Provincial revenue and expenditure for the purposes of Provincial Settlement. But it was ruled that when famine did occur the charges for famine relief should be debited to Provincial and it was only when Provincial resources were exhausted that the Government of India necessarily came to the assistance of the Local Government. Thus there was no regular method of division other than the ability or inability of Provincial finances to pay, and the figures of Provincial famine expenditure for the years prior to 1907-08 therefore afford no sound basis for comparison with the expenditure which would be debitable to Provincial revenues under the existing Provincial Famine Insurance Scheme and the two alternative schemes proposed in the letter from the Government of India under reply. The figures as worked out from Statements A and C appended to this letter, however, stand as shown below in thousands of rupees. In these figures the "Local" expenditure is massed with "Provincial", because under the present Famine Relief Code local bodies are relieved of famine expenditure, except to an extremely small extent.

	Period from 1896-97 to 1906-07.		
	Direct.	Indirect.	Total.
	Rs.	Rs.	Rs.
(*i*) Expenditure actually debited to Provincial (Statement A).	18,77	1,20,64	1,39,41
(*ii*) Expenditure which would be debitable to Provincial under the existing Provincial Famine Insurance Scheme under the most favourable circumstances, *viz.*, starting with a maximum credit of 80,00.	2,42,75	1,20,64	3,63,39
(*iii*) Expenditure which would be debitable to Provincial under the revised credit system proposed by the Government of India.	1,99,02	1,20,64	3,19,66
(*iv*) Expenditure which would be debitable to Provincial under the 3 to 1 division scheme proposed by the Government of India.	1,65,96	1,20,64	2,86,60

These figures show that if, as is quite within the range of possibility, this Presidency were to be visited with a series of bad years comparable with the period from 1896-97 to 1906-07, and if the scale of expenditure were to be at all proportionate to that entailed in that period, the scheme most favourable to Provincial finances is the 3 to 1 division scheme mentioned in paragraph 15 of the letter from the Government of India.

4. During the period of eight years (1907-08 to 1914-15) for which the existing Provincial Famine Insurance Scheme has been in force there has been no big famine and two years only moderately bad, *viz.*, 1911-12 and 1912-13. It will be seen from Statement B that under the existing arrangement, famine expenditure debited to Provincial (including Local) revenues amounted to 26,90 (direct 8 *plus* indirect 26,82), while the amount to the credit of the Local Government in the *pro forma* account is estimated at 63,09 on 31st March 1915. The figures in Statement D show that the expenditure which would have been debitable to Provincial finances under the two schemes now proposed by the Government of India is as shown below :—

	Direct.	Indirect.	Total.
	Rs.	Rs.	Rs.
(*i*) Under the revised credit system	16,56	26,82	43,38
(*ii*) Under the 3 to 1 division scheme	11,67	26,82	38,49

These figures show that in a series of ordinary years both the schemes now proposed by the Government of India are less favourable to the Provincial finances than the present system, but the 3 to 1 division scheme is less unfavourable than the other.

5. The existing Provincial Famine Insurance Scheme provides that in the case of widespread and prolonged famine, if in any province the Provincial share of expenditure thus limited should be so great as to reduce the Provincial balance below one-half of the prescribed minimum, the treatment of further expenditure will be a subject for special arrangement at the time. From the figures in column 10 of Statement C it is manifest that in 1900-01 and probably in the two following years this proviso of the system would have had to come into play, for Provincial balances could not have stood the total burdens (shown in the margin *) of direct and indirect famine expenditure in four successive years without being depleted. What the special arrangements would have been cannot be stated, for experience since the present scheme has been in force does not supply any case approaching the catastrophe of 1900, and it seems futile to make any calculation based on a supposed special arrangement. It will be seen from column 12 of Statement C that if the 3 to 1 division scheme now proposed by the Government of India were in force, Provincial finances would have been required to meet an average famine expenditure of 12 lakhs per annum during the three years ending 1898-99 and to provide for the amounts noted below in the following four years :—

* Year.	Rupees in thousands.
1899-1900	55,09
1900-01	1,59,61
1901-02	53,41
1902-03	42,32

Year.	Amount in thousands of rupees.
1899-1900	38,42
1900-01	95,45
1901-02	40,85
1902-03	39,17

In the absence of any special arrangement, such a strain would have seriously crippled Provincial finances, even with the present resources under the Provincial Settlement as recently revised. It is true that recent experience points in the direction of famine expenditure not being required in future famines on the scale which was necessary at the end of the last century and the beginning of this; but it is equally true that in that recent experience there was nothing comparable

to the calamity of 1899-1900 either in intensity or in the immensity of the area over which that intense famine extended. It would be at present unsafe to assume that this Presidency will not, at any future time, be visited by a calamity such as that of 1900 and be forced to an expenditure such as the 6¾ crores of rupees which were spent in the years 1899 to 1903. If such a time came, it would be impossible to meet the situation without some special arrangement for the apportionment of famine expenditure between Imperial and Provincial revenues.

6. In connection with the proposals now made by the Government of India, the Governor in Council would lay stress on the following points :—

(a) in considering any scheme relating to the distribution of famine expenditure, it is essential to take account of the indirect expenditure as well as the direct. In a cycle of bad years, the indirect expenditure amounts to 19 per cent. of the whole, while in a series of years with only small famines it reaches a proportion of 38 per cent. of the total. It must be borne in mind that Provincial bears by far the greater share of this indirect expenditure, *viz.*, 78 per cent. of it in the bad cycle and 91 per cent. in the moderate series. The share which Provincial should take of direct expenditure must have regard to the fact of its resources being burdened far more heavily than Imperial by indirect charges;

(b) in famine years the loss of revenue by suspensions and remissions of land revenue tells more severely on Provincial than on Imperial finances. For the Provincial share of the land revenue bears a greater proportion to the Provincial income than the Imperial share of that revenue bears to Imperial receipt; and while it is improbable that Imperial would suffer at the same time from a famine-reduced land revenue in all the provinces at once, a famine-stricken single province receives no support to its revenues from the fact that other provinces are free from famine ;

(c) in any scheme there must be provision for Imperial to come to the relief of Provincial finances in case of any overwhelming calamity such as would, under the ordinary conditions of the scheme, leave Provincial with balances reduced below the minimum prescribed as necessary to enable it to carry on its administration.

7. In the light of the remarks made in the foregoing paragraphs, the Governor in Council is unwilling to accept the revised credit system, the working of which is described in paragraph 12 of the letter under reply. While it would to some extent lighten the burden of direct famine expenditure on Provincial finances in the bad cycle, it would very materially increase it in the moderate series. It is complicated to calculate and does not pay sufficient regard to the three considerations mentioned in the preceding paragraph. The Governor in Council is willing to accept the 3 to 1 division scheme proposed in paragraph 15 of the letter from the Government of India, subject to the following two conditions, *viz* :—

(1) that the existing rule under which all expenditure incurred during the period of observation and test, though direct, is to be debited to Provincial heads (and not to "33, Famine Relief ") if famine is not subsequently declared shall be abolished, and all direct famine expenditure shall be debited to 33, Famine Relief whether incurred during the period of observation and test and whether famine is subsequently declared or not ; and

(2) that where famine expenditure is, owing to the intensity and extent of the famine, so great that the Provincial balances are under the ordinary distribution of expenditure reduced below the working minimum, the proportion 3-4ths Imperial and 1-4th Provincial shall be for the time altered to such proportion (*e.g.*, 4-5ths and 1-5th, 6-7ths and 1-7th, 7-8ths and 1-8th) as shall suffice to enable Provincial finances, due regard being had to its indirect expenditure, to maintain a working balance.

Accompaniments to the letter from the Government of Bombay, Financial Department, to the Government of India, Finance Department, No. 2114, dated 31st May 1915.

Statement A showing direct and indirect famine expenditure for the years 1896-97 to 1906-07.

Year.	Direct Expenditure.				Indirect Expenditure.			
	Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1896-97	30,01,528	2,39,704	15,361	32,56,593	1,36,613	3,07,873	79,345	5,23,831
1897-98	94,26,083	...	23,800	94,49,883	5,23,461	9,98,798	1,44,340	16,66,599
1898-99	...	2,51,689	—13	2,51,676	80,415	35,952	312	1,16,679
1899-1900	1,15,43,159	...	97,913	1,16,41,072	5,64,714	8,88,818	43,524	14,97,056
1900-01	2,84,02,105	...	—212	2,84,01,893	11,92,091	24,00,538	44,769	36,37,398
1901-02	77,63,194	...	2,401	77,65,595	3,12,764	21,30,280	12,906	24,55,950
1902-03	39,99,275	...	21	39,99,296	2,09,242	28,96,843	19,568	31,25,653
1903-04	...	1,638	...	1,638	2,22,112	9,08,954	12,826	11,43,892
1904-05	...	27,947	2,700	30,647	66,921	1,17,078	11,258	1,95,257
1905-06	96,436	2,62,535	3,911	3,62,882	1,09,203	3,29,631	5,517	4,44,351
1906-07	2,77,126	9,37,433	10,505	12,25,064	1,51,357	6,52,456	22,234	8,26,047
Total for 11 years ...	6,45,08,906	17,20,946	1,56,387	6,63,86,239	35,68,893	1,16,67,221	3,96,599	1,56,32,713
Annual average for 11 years.	58,64,446	1,56,450	14,217	60,35,113	3,24,445	10,60,656	36,054	14,21,155

Statement B showing direct and indirect famine expenditure for the years 1907-08 to 1914-15.

Year.	Direct Expenditure.				Indirect Expenditure.			
	Imperial.	Provincial.	Local.	Total	Imperial.	Provincial.	Local.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1907-08	14,761	...	53	14,814	28,528	1,71,991	1,590	2,02,109
1908-09	32,800	...	...	32,800	62,534	6,41,860	...	7,04,394
1909-10	1,949	...	...	1,949	...	...	...	...
1910-11	...	...	...	...	...	...	...	...
1911-12	15,16,996	...	...	15,16,996	42,622	4,86,087	...	5,28,709
1912-13 ...	27,49,019	...	7,703	27,56,722	1,17,102	11,79,223	...	12,96,325
1913-14	2,78,334*	...	...	2,78,334	6,365	1,60,173†	...	1,66,538
1914-15	57,210	...	...	57,210	244	41,696‡	...	41,940
Total for 8 years ...	46,51,069	...	7,756	46,58,825	2,57,395	26,81,030	1,590	29,40,0[illegible]
Annual average for 8 years.	5,81,383	...	969	5,82,353	32,174	3,35,128	199	3,67,5[illegible]

* Exclusive of Rs. 20,730 incurred during the period of observation and test (*vide* letter from the Bombay Government, No. 1485, dated 7th April 1915).
† Inclusive of Rs. 20,730 incurred during the period of observation and test (*vide* letter from the Bombay Government, No. 1485, dated 7th April 1915).
‡ Inclusive of Rs. 41,253 incurred during the period of observation and test.

Statement C showing the famine expenditure during the years 1896-97 to 1906-07 which would be debited to ... under the proposals made by the Government of India.

(In thousands of rupees.)

Year.	Direct famine expenditure. Under the present Provincial Famine Insurance Scheme. Credit.	Direct famine expenditure. Under the present Provincial Famine Insurance Scheme. Imperial.	Direct famine expenditure. Under the present Provincial Famine Insurance Scheme. Provincial and Local.	Direct famine expenditure. Under the revised credit system. Credit.	Direct famine expenditure. Under the revised credit system. Imperial.	Direct famine expenditure. Under the revised credit system. Provincial and Local.	Direct famine expenditure. Provincial one-fourth share under the scheme described in paragraph 15 of the letter from the Government of India.	Indirect expenditure debitable to Provincial and Local.	Total Provincial and Local expenditure direct *plus* indirect according to the present Provincial Famine Insurance Scheme, *i.e.*, columns 4 *plus* 9.	Total Provincial and Local expenditure direct *plus* indirect according to the revised credit system, *i.e.*, columns 7 *plus* 9.	Total Provincial and Local expenditure direct *plus* indirect according to the scheme described in paragraph 15 of the letter from the Government of India, *i.e.*, columns 8 *plus* 9.
1	2	3	4	5	6	7	8	9	10	11	12
1896-97 ... ... —	80,00	32,57	...	62,50	26,32	6,25	8,14	3,87	3,87	10,12	12,01
1897-98	61,13	77,81	16,69	62,50	75,38	19,12	23,63	11,43	28,12	30,55	35,06
1898-99	13,70	2,52	...	62,50	...	2,52	63	36	36	2,88	99
1890-1900	24,88	70,64	45,77	62,50	86,33	30,08	29,10	9,32	55,09	39,40	38,41
1900-01	13,70	1,48,86	1,35,16	62,50	1,70,13	1,13,88	71,00	24,45	1,59,61	1,38,33	95,45
1901-02	13,70	45,68	31,98	62,50	66,95	10,71	19,42	21,43	53,41	32,14	40,85
1902-03	13,70	26,84	13,15	62,50	33,74	6,25	10,00	29,17	42,32	35,42	39,17
1903-04	13,70	2	...	62,50	...	2	...	9,23	9,23	9,25	9,23
1904-05	27,38	31	...	62,50	...	31	8	1,28	1,28	1,59	1,36
1905-06	40,77	3,63	...	62,50	...	3,63	90	3,35	3,35	6,98	4,25
1906-07	50,84	12,25	...	62,50	6,00	6,25	3,06	6,75	6,75	13,00	9,81
Total ...	...	4,21,13	2,42,17	...	4,64,85	1,99,02	1,65,96	1,20,64	3,63,39	3,19,66	2,86,60
Average ...	...	38,28	22,07	...	42,26	18,09	15,09	10,97	33,04	29,06	26,05

Statement D showing the famine expenditure during the years 1907-08 to 1914-15 which would be debited to Provincial revenues under the proposal made by the Government of India.

(In thousands of rupees.)

Year.	Direct Expenditure. According to the revised credit system. Credit.	Imperial	Provincial and Local.	Provincial one-fourth share according to the system described in paragraph 15 of the letter from the Government of India.	Indirect expenditure debitable to Provincial and Local.	Total Provincial and Local expenditure direct *plus* indirect according to the revised credit system, *i.e.*, columns 4 *plus* 6.	Total Provincial and Local expenditure direct *plus* indirect according to the system described in paragraph 15 of the letter from the Government of India, *i.e.*, columns 5 *plus* 6.
1	2	3	4	5	6	7	8
1907-08 ..	62,50	...	5	4	1,73	1,88	1,77
1908-09 ...	62,50	...	33	8	6,42	6,75	6,50
1909-10 ...	62,50	...	2	...	...	2	...
1910-11 ...	62,50	...	...	...	...	...	...
1911-12 ...	62,50	8,92	6,25	3,79	4,86	11,11	8,65
1912-13 ...	62,50	21,32	6,25	6,87	11,79	18,04	18,66
1913-14 ...	62,50	...	2,99	75	1,60	4,59	2,35
1914-15 ...	62,50	...	57	14	42	99	56
Total ...	...	30,24	16,56	11,67	26,82	43,38	38,49
Average ...	...	3,78	2,07	1,46	3,35	5,42	4,81

No. 598-II-3-5-1915, dated Nagpur, the 16th March 1916.

From—The HON'BLE MR. J. T. MARTEN, I. C. S., Second Secretary to the Chief Commissioner, Central Provinces (Finance Department),

To—The Secretary to the Government of India, Finance Department.

I am directed to refer to the Hon'ble Mr. Brunyate's letter No. 2044-F., dated the 31st December 1914, dealing with the system of apportionment of famine relief expenditure between Imperial and Provincial Funds. The Government of India ask for the opinion of this Administration on certain proposals made in that letter with a view to modifying the existing Famine Insurance Scheme, or to replacing it by a simple financial adjustment which would have the effect of bringing what is considered to be the Provincial share of direct famine expenditure within the scope of the Provincial Settlement.

2. The Chief Commissioner concurs in the criticisms on the present scheme that it is not only complex and technical but also artificial in that the adjustment of the assignments between Provincial and Imperial Revenues is largely a paper adjustment. I am, however, to point out that the artificiality of the present scheme arises from the fact, admitted by the Government of India, that no allowance has been made for the liability of a province to famine in the calculation of the share of revenue to be assigned to it under its Provincial Settlement. Had such an allowance for direct famine expenditure been made at the revision of the Provincial Settlement, the necessary financial adjustment would presumably have taken the form either of a large Provincial share of some divided head

of revenue or of an addition to the fixed assignment from Imperial to Provincial. It was the absence of any such provision in the Provincial Settlement for direct famine expenditure which justified the additional paper assignment from Imperial Funds which was necessary to render the Famine Insurance Scheme possible, and the formal nature of the scheme should not be allowed to obscure the fact that it was really intended to represent the extent to which Provincial finances could ordinarily be called upon to contribute towards the direct expenditure on famine relief.

3. As regards the alternative modifications proposed in your letter under reply I am to say that the scheme outlined in paragraphs 7 to 13 of your letter appears to the Chief Commissioner to posses in an even greater degree than the present scheme the disadvantages of complexity and artificiality. As, however, this proposal does not appear to be put forward with any great favour by the Government of India; it is unnecessary for the Chief Commissioner to discuss it any length. The other scheme which is explained in paragraphs 14 to 16 of your letter under reply is, in the Chief Commissioner's opinion, superior in every way to either of the two other schemes, and he is prepared to accept it, subject, however, to the limitations which will be set forth in the succeeding paragraphs of this letter.

4. The objection which the Chief Commissioner wishes to urge against any of these schemes for the adjustment of famine expenditure is that they do not fit in with the policy in regard to famine relief which has been adopted in these Provinces. The financial principles underlying the Famine Insurance Schemes have reference only to the policy of famine relief laid down in the Famine Code. That policy assumes that in all, except the slightest and most local scarcities, the rules of the Famine Code will be brought into force, and expenditure on relief will be carried out in accordance with them. In the Central Provinces, however, a most noteworthy departure has been made from this system of relief. The new policy has been fully explained to the Government of India in the Revenue and Agriculture Department (this Administration's letter No. 1342, dated the 21st September 1911), but it seems desirable that it should again be briefly described, as otherwise the arguments to be now set forth in regard to the financial arrangements for the adjustment of famine relief expenditure may be misunderstood. Briefly stated, the new policy has been to defer as long as possible the application of the rules of the Famine Code; the actual effect of it has been to apply those rules only in respect of gratuitous relief and to leave the relief of the able-bodied to be effected through an expansion of the ordinary programme of public works. The Chief Commissioner does not disguise from himself the possibility that, in a severe and wide spread calamity, recourse might have to be had to the provisions of the regular Famine Code and that the new system of relief might have to be set aside His belief is, however, that in such a case the new system would be worked for some time after the commencement of distress. And he is further of opinion that the new system, in the altered economic conditions of the Province—due to the extension of irrigation and of the mining industry—, will be found capable of meeting fairly severe and wide-spread failures of crops and that it may be counted on as the normal policy of famine relief in these Provinces.

5. Since the adoption of the new policy there have been two periods of scarcity in the Provinces, *viz.*, the period between 1907 and 1909, and the year 1913-14.

The total cost debited against the Provincial Famine Insurance allottment in the earlier of these two periods, in which distress was severe and extended to a considerable portion of the Province, was Rs. 12,87,000, but, as the Government of India are aware, this represents a comparatively small proportion of the actual expenditure due to famine. In this connection I am to invite a reference to this Administration's letter No. 614, dated the 11th March 1909, and to paragraph 5 of this Administration's Resolution No. 1242, dated the 2nd August 1911 (a copy of which was forwarded to the Government of India in the Finance Department), in which an estimate was given of the actual cost of the scarcity in the period now under consideration, in respect of loss of revenue and of increased

expenditure directly due to famine. The actual excess expenditure directly due to famine was 22 lakhs in addition to the expenditure of funds in the budget diverted from ordinary works to works especially designed to relieve famine.

The scarcity of 1913-14 was in all respects a much less serious and less widespread calamity. It was dealt with on the same general lines as in 1907-08, with the result that the debit to Famine Relief (Imperial) between the 1st October 1913 and the 30th September 1914 was Rs. 1,27,000, while the actual additional charge on Provincial Funds due to famine amounted, apart from loss of revenue, to 6½ lakhs.

It will thus be seen that since the introduction of the Provincial Famine Insurance Scheme the economic circumstances of the Provinces have in no case placed such a strain upon the working of the scheme as to exhibit its operations under conditions of great stress, but at the same time sufficient experience has been gained to demonstrate the difficulties of applying this scheme to the special conditions under which famine relief is administered in these Provinces. Summing up the figures given above the following results may be stated for the two famine periods :—

(Rupees in lakhs.)

Year.	Famine Expenditure	Charged to— Provincial.	Imperial.
1907—09	35·00	22·00	13·00
1913—14	7·75	6·50	1·25
Total ...	42·75	28·50	14·25

Thus the so-called insurance scheme devised expressly to protect Provincial finances in time of famine has actually operated in these Provinces in such a manner as to result in two-thirds of the direct famine expenditure, as well as the whole of the indirect expenditure, being thrown upon the Provincial exchequer.

6. In Mr. King's letter No. 1342, dated the 21st September 1911, to the Revenue and Agriculture Department, Sir Reginald Craddock showed clearly that while the system of famine relief which was therein described had the merits of economy and of the avoidance of the general demoralization of the people incidental to famine relief under the Famine Code Rules, it resulted, under the present financial arrangements, in throwing a disproportionately heavy burden upon Provincial Funds, and he claimed that so much of the additional expenditure *outside the ordinary provisions of the budget* as was directly due to famine relief was a fair charge against the head of " 33, Famine Relief ", under which head alone the benefits of the Famine Insurance could be utilized. In this connection the Chief Commissioner desires to emphasize the fact that under Sir Reginald Craddock's scheme, the special " Scarcity " works, which were to be charged to " 33, Famine Relief ", were only those which could not be financed from the budget. Although the execution of a particular work might not have been provided for in the budget, yet if funds could be found for it by diversion of money provided for some other work or works, it would not be regarded as a special " Scarcity " work, and would not be charged to " Famine Relief ". The arguments put forward by this Administration were not accepted by the Government of India, who, in their (Revenue and Agriculture Department) letter No. 970, dated the 29th July 1913, indicated that they were not prepared to trust to the decision of the Local Administration as to whether an extension of works was justified by the agricultural and economic conditions, and that the only modification of the previous financial arrangements which they were prepared to admit was the offer, as a matter of grace, of some assistance from the Famine Insurance Grant, should Provincial funds and balances be absolutely unable to meet the enhanced expenditure.

7. The Chief Commissioner thinks that the Government of India must admit that this failure to adjust the financial relations between the Imperial and Provincial Governments to suit the more modern economic method of famine administration is unsatisfactory. Provincial Funds certainly cannot continue to bear the burden of famine expenditure of which the Provincial Famine Insurance Scheme was expressly designed to relieve them, and it will be a matter for serious consideration, on the outbreak of another famine, whether the admitted advantages of the Central Provinces system of famine administration must not be sacrificed. It is indeed quite clear that, under any one of the systems of famine insurance dealt with in the Government of India's letter under consideration, it is strongly in the interests of the Provinces from the strictly financial point of view to throw over all thought of economic methods of famine administration and to begin to operate on "33, Famine Relief" by the declaration of famine at an early stage. Sir Benjamin Robertson thinks, however, that the Government of India have perhaps under-rated the means which they will always have of satisfying themselves that the expansion of ordinary works has not been premature or extravagant. The Government of India's own orders require that as soon as agricultural prospects become serious, a special report on the state of affairs shall be submitted to them. They are themselves in a position to observe the course of prices. And, if certain proposals, which the Chief Commissioner is submitting to the Government of India in the Revenue and Agriculture Department as to the formal declaration of "Scarcity" and which will presently be alluded to, are accepted, the Government of India, on such declaration, will receive a special weekly famine telegram and detailed monthly reports and statements. The Government of India will thus always be kept fully informed of the actual conditions, and there can be no apprehension that the Local Administration may uudertake an expensive and extravagant programme of public works without the knowledge of the Government of India, or in circumstances which they might deem insufficient to justify such measures.

8. The proposals mentioned in the last paragraph as to the declaration of scarcity are contained in this Administration's letter No. 548—X-10-1, dated the 16th March 1916, to the Government of India in the Department of Revenue and Agriculture. The suggestion is made that when the stage has been reached at which the helpless and incapable can no longer depend on private charity, and at which the provision of employment on works has to be supplemented by the general distribution of gratuitous relief in a particular area, "Scarcity" should be declared in such area. And it is pointed out that this step—tending as it does to a certain amount of demoralization—will not be undertaken by the Local Administration without the fullest justification. When scarcity has been declared, it is proposed that works specially undertaken for the relief of distress—although they will still be conducted on ordinary contract methods—should be classed as Scarcity works, if they cannot be met, either under the provision for works, or by re-appropriation, from the budget of the year then current.

9. The Chief Commissioner trusts that the Government of India will accept the arrangement proposed. If this is done, it will, he considers, enable the Government of India so far to modify the orders passed in 1913 as to agree to expenditure on scarcity works as thus defined being debited against the head "33, Famine Relief". Up to the declaration of scarcity, all works undertaken, whether financed from funds in the budget or from Provincial balances will be a charge against the Provincial revenues. The former will, after the declaration of scarcity, still continue a Provincial charge: only the latter will come under the head "Famine Relief". The proposal differs from that put forward by Sir Reginald Craddock in that it postpones the debiting of expenditure on this second class of works to "Famine Relief" until scarcity has been declared. And as already remarked in paragraph 7 of this letter, the Government of India will have the fullest information as to the conditions which have led to the declaration of scarcity and to the circumstances of the distress in the reports with which they will be furnished.

10. Should the Government of India be prepared to agree to the modification on these lines of their orders of 1913 and to the admission under a proper system of intelligence of the right of the Local Administration to debit the cost of the extension as a measure of famine relief, of ordinary works to "33, Famine Relief", the Chief Commissioner as stated above is prepared to accept the system proposed in paragraph 15 of the Government of India's letter under reply in place of the present somewhat complicated and obscure arrangement. This system has the effect of introducing a divided head on the expenditure side without any compensation by way of assignment or larger increased share of revenue on the receipt side, notwithstanding that expenditure on famine relief was admittedly not provided for in the Provincial Settlement. But the advantage of having a definite and settled financial arrangement of a fairly simple nature, such as will ensure the possibility of gauging, with some approach to accuracy, the extent of the burden which Provincial resources are likely to be called upon to bear in any particular scarcity or famine, has considerable compensating value.

11. In asking the Government of India to accept the suggestion above put forward as to the debit of Scarcity works as now proposed to be defined in the Code to the head "33, Famine Relief", the Chief Commissioner would again emphasise the fact that relief of distress in the manner adopted in the Central Provinces is both economical and practical; its advantages have been tested in two recent famines, and it has been acknowledged by the Government of India as fulfilling the claims that have been made in its favour. But it throws a severe burden on Provincial finances unless this acknowledgment be accompanied by more favourable treatment in the matter of debiting its cost to the head "Famine Relief". And the proposals now put forward are intended to be a fair means of enabling such treatment to be introduced, and of relieving Provincial finances of the disproportionate share which they have recently borne in meeting famine conditions in these Provinces.

No. 307 OF 1916.

GOVERNMENT OF INDIA.

FINANCE DEPARTMENT.

ACCOUNTS FINANCE.

Provincial Finance.

To

THE RIGHT HONOURABLE AUSTEN CHAMBERLAIN,

His Majesty's Secretary of State for India.

Delhi, the 23rd December 1916.

SIR,

We have been considering the desirability of modifying the arrangements sanctioned in Lord Morley's despatch No. 5-Financial, dated the 11th January 1907, for the apportionment of expenditure on famine relief between the Imperial and Provincial Governments.

2. In 1914, in response to a Resolution moved by the late Rai Sri Ram Bahadur in the Imperial Legislative Council on the 7th March of that year, we undertook to consider whether the provincial allotments under the existing scheme required revision. Our examination of the question was primarily directed to the possibility of a rectification of minor inequalities as between different provinces in the light of the experience obtained since the present scheme was introduced. We were, however, led on to the conclusion that the

existing arrangements are unduly complicated and that it would be possible to place the question of incidence on a much simpler basis without prejudice to the essential objects in view, *viz.*, that the provinces should depend on Imperial assistance for the greater portion of the special expenditure entailed by relief measures, but that they should at the same time retain a substantial measure of responsibility in the interests of the economical administration of relief.

3. After careful consideration of the question, we placed two alternative proposals before the Local Governments concerned in our Finance Department letter No. 2044-F., dated the 31st December 1914, a copy of which we enclose. Briefly, the object of the first proposal there elaborated was to safeguard the interests of a province suffering from more than one famine within a short interval. The present system relies upon the gradual building up of famine credits and therefore does not provide adequately for the case of a province the amount at whose credit has been exhausted by famine expenditure and which is attacked by another famine before there has been time to build up a substantial credit. It was suggested that this difficulty might be met by providing that the credits up to which expenditure will be borne by Imperial revenues should revive after each famine. This solution, however, would introduce a fresh complication owing to the necessity for calculating the expenditure with reference to the "famine year" (from October to September) as distinguished from the official year. On the whole, therefore, it seemed to us that it would be preferable to abandon the present system altogether and to treat the head "33—Famine Relief" as an ordinary divided head, the Imperial share being taken uniformly at $\frac{3}{4}$ and the Provincial at $\frac{1}{4}$. This particular distribution was suggested as it represents approximately the assistance which Imperial revenues actually give in the long run towards famine expenditure under existing arrangements. This alternative proposal was accordingly commended to the consideration of Local Governments, and its advantages were indicated in paragraph 16 of the Finance Department letter.

4. It will be seen from the replies received, copies of which are enclosed, that the Local Governments are generally in favour of this simpler method of dividing famine expenditure in the fixed proportion of three-fourths Imperial and one-fourth Provincial. Some provinces have, however, attached certain qualifications to their acceptance of our proposal and these we examine below :—

The Government of the United Provinces asks that the provincial liability in any one financial year should be limited to a maximum of R 25 lakhs, while the Government of Bombay suggest that, when provincial balances are, under the proposed distribution of famine expenditure, reduced below a working minimum, the shares of the expenditure to be borne by Imperial and Provincial revenues should, for the time being, be altered to such a proportion as will suffice to enable Provincial Governments to maintain a working balance. These reservations are doubtless made with a view to safeguarding the provincial finances from a complete collapse. The present system, however, contemplates that the incidence of famine expenditure will be the subject of special arrangements when the provincial balance has been reduced below half the prescribed minimum. It is our intention under the scheme now proposed to maintain the same safeguard and we do not think that we should go further in accelerating the stage at which special Imperial assistance will commence, or in defining the form which it should take. The object of our proposals is not to do away with the underlying principles of the 1906-07 scheme as regards the distribution of famine expenditure between Imperial and Provincial, but merely to substitute a more convenient working method. Thus, as already explained, the proportion of three-fourths and one-fourth was suggested as representing roughly the assistance actually given under existing arrangements. The suggestion made by the Government of Bombay would go beyond the amendment of method we have in view by introducing a fresh principle to the advantage of the provinces. There would, moreover, be considerable practical difficulties in working a sliding scale of the character suggested by the

Local Government in paragraph 7 (2) of their letter No. 2144, dated the 31st May 1915. Again, the imposition of a maximum annual limit for provincial liability, such as that proposed by the Government of the United Provinces, has the disadvantage that a larger share of the expenditure would fall on Imperial revenues in the case of a severe famine confined in its effects mainly to a single financial year than in the case of one which extends more or less equally over two financial years. This suggestion also involves a reversion to the unsatisfactory arrangement of fixing comparative provincial standards of expenditure which are liable to require revision with reference to changing conditions and also to be made the subject of invidious criticism.

We are not prepared therefore to accept these suggestions.

The other stipulation made by the United Provinces Government, *viz.*, that the proposed arrangements should not involve any other modification of the provincial settlement does not call for comment, as no such modification is entailed.

5. A further reservation made by the Government of Bombay relates to the treatment of expenditure incurred during the period of observation and test when famine is not actually declared. Such expenditure is at present charged as provincial, under the head "45—Civil Works" or "32—Miscellaneous", and we are ready to concede that this should in future be charged to "33—Famine Relief." The present arrangement is not altogether logical since the nature of the expenditure is the same whether famine is declared or not, and moreover it offers an inducement to the premature declaration of scarcity or famine. We recognise also that it is desirable to encourage Local Governments to take prophylactic measures, which they might be led to delay too long if they were uncertain whether they would have to bear the whole cost or not. We may also observe that owing to the recent recognition of "scarcity" as a distinct stage of distress between "observation and test" and "famine", and the debit to the head "33—Famine Relief" of expenditure incurred during the period of scarcity, the concession is probably of less importance than was formerly the case.

6. Very similar considerations apply to a recommendation made by the Chief Commissioner, Central Provinces. In the despatch from Lord Hardinge's Government, No. 23 (Revenue and Agriculture), dated the 7th August 1913, reference was made to a special system of relief in force in the Central Provinces, the essence of which is that, before famine is declared, the programme of ordinary works is expanded so as to provide employment freely and thus to obviate as far as possible the necessity for resorting to ordinary famine relief works. As just stated, it has recently been decided to recognise "scarcity" for the purpose of the famine codes as a definite stage of distress intermediate between "observation and test" and "famine", and in the Central Provinces scarcity will ordinarily be declared in a district or area as soon as the general distribution of gratuitous relief in such district or area becomes necessary. The Chief Commissioner proposes that, when this has been done, works specially undertaken for the relief of distress should be classed as "scarcity works" if their cost cannot be met either from the budget provision for works or by reappropriation, the cost of these scarcity works being charged to the head "33—Famine Relief".

We are of opinion that the Central Provinces system has considerable advantages from the point of view of economy in famine finance. There is also much force in the contention of the Chief Commissioner that this special scheme of relief at present throws on provincial revenues expenditure which is really incurred on famine relief and which would be classed as such elsewhere. The recognition of scarcity as a definite stage of distress has the effect of postponing the stage at which the expenditure on the special works will be charged as famine expenditure and we recognise that the reports which the local Administration is required to send to the Government of India under the famine code, put them in a position to satisfy themselves that "scarcity works" have not been undertaken either too early or on an extravagant scale. We, therefore, endorse the Chief Commissioner's recommendation that expenditure on scarcity works should be debited to the head "famine relief" in so far

as it cannot be met directly or by reappropriation from the civil works budget provision for the year. And when the budget for any year has to be framed with reference to the existence of famine or *quasi*-famine conditions, the Local Administration will be required, in view of the special system of relief obtaining in the province, to place the grant under the head "45—Civil Works" at a figure not less than that for the last normal year.

Despatch from Lord Minto's Government, No. 47, dated 24th February 1910, and Lord Morley's despatch No. 40-Pol., dated 13th May 1910.

7. It was decided in 1910 (*vide* the correspondence noted in the margin) that all direct famine relief outlay incurred in the non-jurisdictional estates in Bombay should be borne by Government and the Local Government were instructed to consider the question of levying a famine cess in the areas referred to in order to defray the expenditure. For the reasons stated in their letter No. 2939, dated 17th May 1915 (a copy of which is enclosed), the Government of Bombay came to the conclusion that it is not feasible to levy a famine cess, and asked that the expenditure on relief in the estates in question may be accepted as an entirely Imperial liability. We accept the opinion of the Local Government that the question of a cess should be dropped, but consider that the expenditure on relief in the areas referred to should, like other famine expenditure, be divided between Imperial and Provincial revenues in the proportion of ¾ and ¼.

8. The Government of the Punjab was not at first inclined to favour the change proposed. The question has, however, subsequently been discussed informally with His Honour the Lieutenant-Governor, and he has now agreed to fall in with the other provinces in accepting a uniform division of famine expenditure on the lines suggested.

9. It is not usual to make provision for famine expenditure in provincial settlements and the Government of Bihar and Orissa are not correct in assuming that allowance will be made for the provincial liability involved by our proposals when the present temporary settlement with that province is made permanent. Such a course would obviously result in making the whole expenditure on famine in that province practically Imperial.

10. For the reasons summarised in paragraph 16 of our letter of the 31st December 1914, we consider that the scheme now proposed has substantial advantages over the arrangements at present in force, and we now request your sanction to its introduction with effect from the 1st of April 1917. The balances at the credit of Provincial Governments in the *pro forma* account now maintained will of course be written off with effect from that date. The change will apply to all provinces, including Burma and Assam which owing to their practical immunity from famine were excluded from the existing scheme. If you find it possible to communicate your approval by telegraph by the middle of January next, we will introduce the change in the budget estimates for 1917-18: otherwise we propose to give effect to it in the revised estimates and actuals of that year.

We have the honour to be,

SIR,

Your most obedient, humble Servants,

(Signed) C. C. MONRO.

" R. H. CRADDOCK.

" W. S. MEYER.

" C. H. A. HILL.

" C. SANKARAN NAIR.

" G. R. LOWNDES.

INDIA OFFICE, LONDON

23rd February 1917.

Financial.

No. 9.

To His Excellency the Right Honourable the Governor General of India in Council.

MY LORD,

Apportionment of expenditure on famine relief between Imperial and Provincial revenues.

I have considered in Council Your Financial Letter No. 307, dated 23rd December 1916, in which you submit proposals for the apportionment of expenditure on famine relief between the Imperial and Provincial Governments.

2. The scheme now in force is that approved in Lord Morley's Despatch No. 5 of the 11th January 1907. The ruling principle of that scheme was to enable each local Government of a Province liable to famine to build up gradually a reserve of credit with the Imperial Government on which it would be at liberty to draw when it was necessary to incur expenditure or famine relief; but, if the expenditure incurred exceeded the maximum credit, the excess was to be shared equally between the Imperial and the local Governments. If the balances of the local Government were so depleted as to fall below one-half of the prescribed minimum, further assistance was to be given from Imperial revenues according to the circumstances of the occasion.

3. You have now come to the conclusion that this scheme is unduly complicated and that it would be possible to place the question of incidence on a much simpler basis without prejudice to the essential objects in view. You therefore propose to treat the expenditure, head "33, Famine relief", as an ordinary divided head, the Imperial share being three-fourths, and the provincial share one-fourth. The local Governments have accepted the proposal subject to certain provisos. The first proviso is that provincial balances shall be safeguarded from a complete collapse; and, to meet this you have expressed to me, and will no doubt express to local Governments and Administrations, your intention to maintain the same safeguard as under the present system, *viz.*, that when a provincial balance has been so depleted as to fall below half the prescribed minimum, assistance shall be given from Imperial revenues. The second proviso is that the definition of famine expenditure shall be widened. In paragraphs 5 and 6 of your Letter you agree that expenditure incurred both under "Scarcity" and during the period of observation and test shall be debited to the head "33, Famine Relief."

4. I agree that the adoption of your proposals will simplify the accounts and at the same time ensure an equitable distribution of the expenditure. I therefore sanction your proposals.

I have the honour to be,

MY LORD,

Your Lordship's most obedient, humble Servant,

(Signed) AUSTEN CHAMBERLAIN.

H. F. HOWARD,

Secretary to the Government of India.

DEPARTMENT OF COMMERCE AND INDUSTRY.

NOTIFICATIONS.

COMMERCE AND TRADE.

Simla, the 9th June, 1917.

No. 6364-Spl.—In exercise of the powers conferred on him by clause (*b*) of sub-section (1) of Section 4 of the Enemy Trading Act, 1916 (X of 1916), the Governor General in Council is pleased to cancel, with effect from the 1st June 1917, the Notification in the Department of Commerce and Industry, No. 4746-Spl., dated the 5th May 1917, directing the winding up of the Hollandia Rice Milling Company, Rangoon.

COMPANY LAW.

The 9th June, 1917.

No. 6399-M.—In pursuance of the proviso to sub-section (3) of section 277 of the Indian Companies Act, 1913 (VII of 1913), the Governor General in Council is pleased to exempt La Fonciere, Paris, from the requirements of sub-section (3) of the said section, provided that it files annually with the Registrar of the province, in which it has its principal place of business, a copy in French of the Report of the Council of Administration of the Company containing a copy of its balance-sheet and of the certificate of the Company's auditor as submitted to its shareholders together with an English translation thereof certified in accordance with Rule 8 of the Indian Companies Rules, 1914.

No. 6400-M.—In pursuance of the proviso to sub-section (3) of section 277 of the Indian Companies Act, 1913 (VII of 1913, the Governor General in Council is pleased to exempt the Vacuum Oil Company, Rochester, New York, from the requirements of sub-section (3) of the said section, provided that it files annually with the Registrar of the province, in which it has its principal place of business, a certified copy of the statement of Assets and Liabilities and of the certificate of the Company's auditor as submitted to its shareholders.

EMIGRATION.

The 9th June, 1917.

No. 6534-Emi.—In exercise of the powers conferred by Section 116-F. of the Assam Labour and Emigration Act, 1901 (VI of 1901), as subsequently amended, the following rule is issued in substitution of rule 24 of the Assam Labour Board Rules published with the Notification of the Government of India in the Department of Commerce and Industry, No. 295-132-C., dated the 20th November 1915.

Rule.

"24. (1) The cess shall be payable in the following manner :—

(*a*) The cess payable on a garden-sardar shall be deposited by the employer in the local treasury in Assam prior to the countersignature of the certificate of such garden-sardar by the Inspector of Labourers or Magistrate under the provisions of section 59 of the Act, and when the cess has been realised, the said Inspector or Magistrate shall cause an endorsement to be made on the certificate to that effect. The total amount of the cess so deposited in each month shall be remitted by the Deputy Commissioner within the first week of the succeeding month by Remittance Transfer Receipt to the Chairman of the Board. When the cess at the prescribed rate has been deposited in the

Recovery of cess.

Treasury in respect of all the garden-sardars whose certificates have been countersigned under section 59 of the Act during the month covered by the remittance, the Deputy Commissioner shall, when making the remittance, furnish the said Chairman with a certificate to that effect. When the cess has not been so deposited in respect of all or any of such garden-sardars, the Deputy Commissioner shall, within the first seven days of the succeeding month, furnish the said Chairman with a list of the garden-sardars in respect of whom the full cess has not been deposited. The names and addresses of the employers of the said sardars shall also be entered in the said list.

(b) The cess payable on every person recruited or engaged as a labourer or assisted to emigrate under Chapter IV or section 91 of the Act shall be payable within the month following that in which such person has been despatched to the labour district from the recruiting district in which he is registered. Where an employer has appointed a local agent, the cess shall be remitted through such local agent to the Chairman of the Board, and where a local agent has not been so appointed, the employer shall remit the sum due as cess direct to the said Chairman.

(2) If default in payment of the cess be made, the Chairman of the Board may :—

(a) in the case of a garden-sardar referred to in clause 1 (a) of this rule, on receipt of the list of garden-sardars in respect of whom cess has not been paid,

(b) in the case of a person recruited or engaged as a labourer or assisted to emigrate under Chapter IV or section 91 of the Act, on the expiry of the month following that in which such person was despatched to the labour district from the recruiting district in which he had been registered,

send a demand by registered letter to the defaulting employer for the amount due, and if, within a period of a month after the postal receipt for the registered letter has reached the Chairman, payment is still in arrears, the Chairman may proceed to recover the amount due by making application under section 215 of the Act to the Magistrate of the District in which the defaulter resides.

(3) In each recruiting district the Superintendent of Emigration shall furnish the Chairman of the Board with a monthly statement showing, in respect of each employer who has not appointed a local agent, the total number of persons recruited or engaged as labourers or assisted to emigrate by such employer during the month to which the return relates, and the number of persons as aforesaid despatched to each estate in the labour districts by each such employer.

(4) It shall be the duty of the Supervisors appointed by the Board, in the course of their inspections of the local agencies within their respective charges, to check the payment of the cess leviable by local agents in respect of the persons recruited or engaged as labourers or assisted to emigrate by garden-sardars working under the supervision of such local agents, and to report the result of such check to the Chairman.

IMPORT AND EXPORT REGULATIONS.

The 9th June, 1917.

No. 6300-C.W.—In exercise of the powers conferred by Section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), the Governor General in Council is pleased to direct that the following additions shall be made in the schedule appended to this Department Notification No. 5385-C.W., dated the 12th May 1917, as subsequently amended, *viz.*—

Under the heading " (A) Iron, the following, namely :—

Insert the entry " Manufactures, galvanised ."

Insert the following entries :—

" (A) Lead, paints "; and " (A) Paints, lead."

No. 6413-C.W.—In exercise of the powers conferred by Section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), the Governor General in Council is pleased to direct that the following alteration shall be made in the Schedule appended to this Department Notification No. 66-C.W.D., dated the 13th January 1917, as subsequently amended, *viz.*:—

Alteration.

For " Hogg & Co., Canton ", *read* " Hogg and Karanjia, Limited, Canton."

No. 6488-C.W.—In exercise of the powers conferred by Section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), the Governor General in Council is pleased to direct that the following additions and alterations shall be made in the Schedule appended to this Department Notification No. 5041-C.W., dated the 5th May 1917, as subsequently amended, *viz.*:—

ADDITIONS.

ARGENTINA AND URUGUAY.

Boley, Max W., Chacabuco 409c and Calle Belgrano 673, Buenos Aires, Argentina.
Feller, Otto, & Company, Calle Uruguay 891, Montevideo, Uruguay.
Lanza, Eustaqulo, Montevideo, Uruguay.
Moering, Edmundo, Calle Defensa 542, Buenos Aires, Argentina.
Novara, Francisco, Bahia Blanca, Argentina.
Terzy Tiberio, Calle Caseros 485, Buenos Aires, Argentina.

BRAZIL.

Behrend, Schmidt & Company, Rua da Alfandega 46, and Caixa de Correio 724, Rio de Janeiro.
Casa Enxoval (see Klaussner & Company).
Contreiras, H., Avenidada Liberdade 98, Belem, Para.
Cunha Coimbra, Raoul de, Para.
Klaussner & Company, (Casa Enxoval), Rua Direita 36B, and Caixa Postal 112, Sao Paulo.
Mayer, Siegfried, Rua da Quitanda 123, Rio de Janeiro.
Scheyer, Otto, Rua General Camara 23, Rio de Janeiro.

CHILE.

Doggenweiler, Fernando, Caile Jofre 341 and Calle Condell 340, Santiago.
Doggenweiler Hermanos y Cia., Valparaiso.
Moreno, Fernando, Casilla 953, Valparaiso.
Reinoso, V., Antofagasta, Tocopilla and Valparaiso.
Thiel, W., Concepcion.

ECUADOR.

Solis, Camilo, & Company, Canao.

MOROCCO.

Lebady, Mohamed Ben Mohamed El, Tetuan.

NETHERLANDS.

Amsterdamsche Export en Import Maatschappy, N.V., Keizersgracht 302-304, Amsterdam. (No connection with "Amsterdam" Import en Export Maatschaappy, Utrechtschestr. 34.)
Biggelaar, A. M. van den, Achterstraat 8, Roosendaal.
Dirkzwager, Gysbert, Maassluis.
Dirkzwager's Scheepsagentuur, Hook of Holland; and Haven, Maassluis.
Markovits, E. M., (Hollandia Export Company), Keerweerlaan 21, Rotterdam.

NETHERLAND EAST INDIES.

Bataviaasch Industrie en Handel Maatschappy, Batavia.
Been, C., Sumatra.

NORWAY.

Britannia Hotel, (Fritz Topp), Trondhjem.
Dalen, Karl, Aalesund.
Sanatogen's Generalagentur, (Director J. I. Wisloff), Toldbodgt. 19, Christiania.
Sandaas, Olaf, (Manager of Viking Canning Company Limited A/S., & "Haugar" Hermetikfabriken), Kopervik and Haugesund.
Sporck & Company, A/S., Kongensg. 14, and Oen, Trondhjem.
Topp, Fritz, Britannia Hotel. Trondhjem.
Viking Sardine Factory, The, Banevigen 51, Stavanger.
West Coast Conserves Company, Bergen.
Wisloff, J. I., (Director of Sanatogen's Generalagentur), Toldbodgt. 19, Christiania.

SPAIN.

Caffarena Hermanos, Strachan 3, Malaga.
Caffarena, Luis, Strachan 3, Malaga.
Chavez, Antonio Gonzalez (see Gonzalez Chavez, Antonio).
Chavez, José Gonzalez (see Gonazlez Chavez, José).
Drack, Otto., Maisonnave, Alicante; and Valencia.
Genera, José, Lauria 18, Barcelona.
Gonzalez Chavez, Antonio, Orotava, Tenerife.
Gonzalez Chavez, José, Orotava, Tenerife.
Leon, Diego, Las Palmas, Grand Canary.
Lopez, Hijos de Benigno, S. en C., Calle Santian 4, Tarragona.
Pedrol, Manuel, Tarragona.
Schaellibaum, Eduardo, Alicante.
Sevil, Agustin, Tarragona.
Torrens, Pablo, Lauria, 18, Barcelona.
Ugarte, Viuda y Sobrinos de, Colegiata 13, Madrid.

VENEZUELA.

Arreaza, Luis Fernando, Aragua de Barcelona.
Beuses, Franciso, Maracaibo.

REMOVALS.

NETHERLANDS.

Nederlandsche Papierhandel (N.V.), Prinsengracht 526, Amsterdam.

NORWAY.

Gunderson, Adolf, Frederikstad.

PERSIA.

Agha Muhammad Ismail Isfahani, Meshed.

SPAIN.

Uhthoff, Ludolfo, Calle San Pedro 16, Cadiz.

VENEZUELA.

Amado, Joaquin, Maracaibo.

VARIATIONS.

Corrections in the names and alterations in and additions to addresses of the persons or firms whose names have been included in the schedule appended to this Department Notification No. 5041-C.W., dated the 5th May, 1917, as subsequently amended, are made as under :—

ARGENTINA AND URUGUAY.

Roehrs, E., & Company, Calle San Martin 195, and Avenida Montes de Oca 604, Buenos Aires, Argentina; and Calle Agraciada 2412, Montevideo, Uruguay.

BRAZIL.

Boehm, Otto, or C. W. Boehm, (Kolonie Zeitung), Joinville, Sta. Catharina.
Costa, M. da, Almeida & Company, Rua Sao Bento 5, Rio de Janeiro.
Schwartz, Eduardo, or E. J. Schwartz & Company, or Eduardo, J. Schwartz & Company, (Gazetta do Commercio), Joinville, Sta. Catharina.
Voelcker, Luis & Company, Rua dos Andradas 332, Porto Alegre.

NETHERLANDS.

Mijnarends, H. B., or J. B., Lomanstraat 59 (formerly of Keizersgr. 203), Amsterdam.

SPAIN.

Geschwind (or Gschwind), Federico, Plaza de Bilbao 2 and Calle San Marcos 3, Madrid.

No. 6491-C.W.—The following Royal Proclamation is published for general information :—

AT THE COUNCIL CHAMBER, WHITEHALL.

The 1st day of May, 1917.

By the Lords of His Majesty's Most Honourable Privy Council.

WHEREAS it is provided by Section 2 of the Customs (Exportation Prohibition) Act, 1914, that any Proclamation or Order in Council made under Section 8 of the Customs and Inland Revenue Act, 1879, as amended by the Act now in recital, may, whilst a state of war exists, be varied or added to by an Order made by the Lords of the Council on the recommendation of the Board of Trade :

AND WHEREAS it is provided by Section 2 of the Customs (Exportation Restriction) Act, 1914, that any Proclamation made under Section 1 of the Exportation of Arms Act, 1900, may, whether the Proclamation was made before or after the passing of the Act now in recital, be varied or added to, whilst a state of war exists, by an Order made by the Lords of the Council on the recommendation of the Board of Trade :

AND WHEREAS by a Proclamation, dated the 10th day of May, 1916, and made under Section 8 of the Customs and Inland Revenue Act, 1879, and Section 1 of the Exportation of Arms Act, 1900, and Section 1 of the Customs (Exportation Prohibition) Act, 1914, the exportation from the United Kingdom of certain articles to certain or all destinations was prohibited :

AND WHEREAS by subsequent Orders of Council the said Proclamation was amended and added to in certain particulars :

AND WHEREAS there was this day read at the Board a recommendation from the Board of Trade to the following effect :—

That the Proclamation, dated the 10th day of May, 1916, as amended and added to by subsequent Orders of Council, should be further amended by making the following amendments in and additions to the Schedule to the same :—

(1) That the following headings should be deleted :—

(C) Animal hoofs and other glue stock (including untanned pelts and hides not otherwise specifically prohibited), fish bladders and fish skins ;

(C) Barrels and casks, empty, and their distinctive component parts, other than such barrels and casks as have been previously imported full, and are being returned empty, whether whole or in parts ;

(C) Camphor ;

(B) Candle manufactured wholly or partly of paraffin wax or tallow ;

(C) Fibres, vegetable, not otherwise specifically prohibited, and cordage, twine and yarns made therefrom ;

(B) Furs, and manufactures thereof ;

(B) Grindery, the following articles of, used in the making of boots and shoes :—

Brads ;
Brass rivets ;
Clog nails ;
Cutlan studs ;
Heel attaching pins ;
Heel tip nails ;
Heel tips ;
Hobnails ;
Lasting tacks and rivets, and iron shoe rivets ;
Metal toe tips ;
Protector studs ;
Screwing wire ;
Steel bills ;

(C) Gums (except such as contain caoutchouc and except gum (tragacanth) ;

Hemp and hemp manufactures, the following :—

(C) Other hemp and manufactures thereof, not otherwise specifically prohibited ;

(C) Iceland, Irish and Sphagnum moss, algin and its compounds ;

metals and ores, the following :—

(A) Iron and steel plates and sheets except when made from crucible cast steel or from carbon steel not manufactured in the United Kingdom by the Siemens or Bessemer processes, provided such crucible or carbon steel does not contain more than 5 per cent. of chrome, cobalt, nickel or vanadium ;

(B) Steel articles containing chrome, cobalt, nickel or vanadium ;

(A) Steel flats, rounds and other sections, with the following exceptions :—
(i) When made from crucible cast steel ;
(ii) Carbon steel for tools not manufactured in the United Kingdom by the Siemens or Bessemer processes ;
Provided such crucible or carbon steel does not contain more than 5 per cent. of chrome, cobalt, nickel or vanadium ;
(B) Oil, whale (train, blubber, sperm), seal oil, shark oil, fish oil generally, and mixtures of the foregoing ;
(B) Paraffin wax ;
Provisions and victuals which may be used as food for man, the following :—
(A) Sauces and condiments (except table salt) not otherwise prohibited ;
(A) Railway material, the following :—
Steel rails ;
Steel sleepers ;
Steel springs ;
(C) Resins, resinous substances (except such as contain caoutchouc) and articles containing resins and resinous substances ;
(B) Searchlights ;
(B) Shoemakers' tools, the following :—
Awls ;
Awl hafts ;
Chisels, hand cold, 8 inches by ¾ inch ;
Files, seat ;
Hammers, single and double faced ;
Irons, forepart, glazing, lap, seat wheel and waist ;
Knives ;
Nippers, cutting ;
Pincers ;
Pliers, eyelet ;
Punches, spring ;
Rasps ;
Welt ploughs, runners and mills ;
(C) Talc ;
(A) Tallow, refined ;
(B) Waxes, animal, mineral and vegetable (except carnauba) and composite waxes ;
Woods, the following :—
(A) Ash three-ply wood ;
(C) Plywood, except ash three-ply wood.

(2) That the following headings should be added :—
(A) Aerated and mineral waters ;
(C) Algae ;
(C) Algin and its compounds ;
(A) Barrels, casks, and wooden packing cases, empty, and their distinctive component parts, other than such barrels, casks, or wooden packing cases as have been previously imported full, and are being returned empty whether whole or in parts ;
(C) Baskets and basket ware ;
(C) Bedding (not including bedsteads and parts thereof) ;
(A) Beer and ale ;
(B) Boots and shoes, materials and tools used in the manufacture of, the following :—
Boot and shoe grindery, including clog nails ;
Cutters ;
Drivers ;
Eyelets ;
Groovers ;
Hooks ;
Shoemakers' tools, hand and machine ;
(A) Bottles, metal, such as can be used for containing mercury ;
(C) Brooms and brushes ;
(B) Camphor ;
(A) Candles manufactured wholly or partly of paraffin wax or tallow ;
(B) Card clothing ;
(C) Celluloid, articles partly manufactured of ;
Chemicals, etc., the following :—
(C) Calcium silicide ;
(B) Cinchona bark ;
(C) Flourine compounds, not otherwise prohibited ;
(C) Iron, oxides of ;
(C) Manganese compounds, not otherwise prohibited ;
(C) Sodium silicate and mixtures containing sodium silicate ;

(C) Vanadium compounds;
(B) Coir yarn;
(A) Cotton, Sea Island, yarn made from or containing;
(C) Fibres, vegetable, not otherwise specifically prohibited, and cordage, twine and yarns made therefrom, except coir yarn;
(C) Furs, and manufactures thereof;
(B) Gluestock of all kinds (including animal hoofs, untanned hides and pelts, not otherwise specifically prohibited, fish bladders and fish skins);
(C) Gold paint containing sulphide of tin;
(B) Gum arabic;
(A) Gum, damar;
(C) Gums, not otherwise prohibited;
Hemp and hemp manufactures, the following:—
(B) Other hemp and manufactures thereof, not otherwise specifically prohibited;
(C) Lichens;
Metals and ores, the following:—
(A) Iron and iron articles containing chrome, cobalt, molybdenum, nickel, tungsten, or vanadium;
(A) Iron angles, channels, joists, tees and other sectional material;
(A) Iron bars, including flats, rounds and other sections and shapes;
(A) Iron billets, blooms and slabs;
(A) Iron bridgework, pier work and constructional material;
(A) Iron hoops and strips;
(A) Iron ingots;
(A) Iron pipes (wrought);
(A) Iron plates and sheets;
(A) Iron sheet bars;
(A) Iron tubes;
(A) Steel and steel articles containing chrome, cobalt, nickel or vanadium;
(A) Steel bars, including flats, rounds and other sections and shapes;
(A) Steel plates and sheets;
(A) Moss, Carrageen;
(C) Mosses, other than Carrageen moss;
(A) Oil, sea-elephant, and mixtures containing such oil;
(B) Oil, fish and seal not otherwise prohibited, and mixtures containing such oils;
(A) Oil, sperm, and mixtures containing such oil;
(A) Oil, whale, and mixtures containing such oil;
(A) Paraffin wax;
(A) Plywood;
Provisions and victuals which may be used as food for man, the following:—
(A) Caramel, liquid or solid;
(C) Condiments (except table salt) not otherwise prohibited
(A) Egg powder;
(B) Mustard;
(C) Sauces;
Railway material of iron or steel, the following:—
(A) Rails;
(A) Sleepers;
(A) Springs;
(A) Other railway construction material;
(A) Resins, resinous substances (except such as contain caoutchouc) and articles containing resins and resinous substances;
(B) Searchlights and their component parts;
(A) Spermaceti;
(C) Talc, all forms, including French chalk;
(A) Tallow;
(B) Waxes, animal, mineral, vegetable and composite waxes, not otherwise prohibited;
(A) Whalebone;
(A) Whale fins;
(A) Whalebone meal.

NOW, THEREFORE, Their Lordships, having taken the said recommendation into consideration, are pleased to order, and it is hereby ordered, that the same be approved.

Whereof the Commissioners of His Majesty's Customs and Excise, the Director of the War Trade Department, and all other persons whom it may concern, are to take notice and govern themselves accordingly.

Almeric Fitzroy.

C. E. LOW,
Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA," DATED SIMLA, SATURDAY, JUNE 16, 1917.

HOME DEPARTMENT.

NOTIFICATION.

POLITICAL.

The 15th June 1917.

No. 1597.—*Order.*—The Governor-General in Council is pleased to direct that *for* the second schedule annexed to the Order No. 548, dated the 28th February, 1917, specifying the immovable property in the Punjab held by Sardar Arjan Singh Ahluwalia, the following schedule shall be *substituted*:—

Schedule of immovable property in the Punjab held by Sardar Arjan Singh Ahluwalia.

Serial No.	Nature of building and land.	Estimated rental.	Estimated value.	Situation.	REMARKS.
		Rs.	Rs.		
1	Shops and dwelling houses ...	2,040	45,000	Lahore City, Lahore District.	$\frac{1}{4}$th share.
2	Land with house and garden known as Jowind Lal's area, 38 kanals, 5 marlas.	940	19,929	Jullundur City, Jullundur District.	Do.
3	Land, measuring 34 kanals, building known as Bhagat Mills erected on above. Plant and machines for above mills.	9,437	1,25,328	Ditto	Do.
4	Building No. $\frac{2103}{68}$ in the Khasra abadi for 1913-14.	15	500	Basti Shaikh Darwesh, Jullundur District.	Do.
5	Mortgagee's rights in land, measuring 333 kanals, 10 marlas.	70	430	Bhika Nangal, tahsil and district Jullundur.	Do.
6	Land measuring 382 kanals, and (b) land measuring 3,546 kanals, 13 marlas.	1,127	70,704	Ditto	Do.
7	Pacca well, measuring 1 kanal, 12 marlas.	...	400	Ditto	$\frac{1}{8}$th share.
8	Pacca well, measuring 1 kanal, 10 marlas.	...	400	Ditto	$\frac{1}{8}$th share.
9	Tea garden and land, measuring 1,950 kanals, 6 marlas.	Not ascertained.	21,000	Maniara and Thandol villages, Pálampur Tahsil, Kángra District.	$\frac{1}{4}$th share.
10	Plot of land, measuring 73 kanals, 10 marlas.	Ditto	Not ascertained.	Tika Gadiara village, Pálampur Tahsil, Kangra District.	Do.
11	Plot of land, measuring 11 kanals, marlas.	Ditto	Ditto	Village Agojar, Tika Bhatiara, tahsil Pálampur, district Kángra.	Do.

J. H. DUBOULAY,
Secretary to the Government of India.

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FINANCE DEPARTMENT.

NOTIFICATIONS.

SEPARATE REVENUE.

ASSESSED TAXES.

Income tax.

The 15*th June* 1917.

No. 1347-*F.*—In exercise of the powers conferred by section 6 of the Indian Income Tax Act, 1886 (II of 1886), the Governor-General in Council is pleased to exempt from liability to the tax payable under the said Act the salary and allowances for the period of deputation of any person deputed by Native States in Central India, for training in British India.

ACCOUNTS AND FINANCE.

PUBLIC DEBT.

The 15*th June* 1917.

No. 1357-*F.*—In continuation of the Government of India notification in the Finance Department No. 1122-F., dated the 21st May 1917, it is announced that applications for the payment of subscriptions to the Indian War Loan in England in the shape of British treasury bills will be received by the Controller of Currency at Calcutta between the 16th June 1917 and the 31st October 1917, inclusive.

2. The application should state the subscription in cash made to the loan in India, the date and place of such subscription and the amount which it is desired to subscribe in treasury bills. The Controller of Currency will verify the facts stated in the application and inform the Secretary of State for India that treasury bills may be received on behalf of the applicant up to a named amount, an intimation being simultaneously sent to the latter.

3. The applicant should then arrange with his representative in England for the tender of the treasury bills to the Secretary of State along with a certificate of ownership of the bills prior to the 17th April 1917. He should also pay to the credit of Government in India any cash subscription required to make up an exact multiple of Rs. 100, and forward the acknowledgment of the Government treasury or Presidency Bank to the Controller of Currency. On receipt of the acknowledgment and of a telegraphic intimation from the Secretary of State regarding the tender of the treasury bills, the Controller of Currency will issue to the applicant allotment letters which can be exchanged at the Public Debt Office for War Loan scrip in the usual way.

H. F. HOWARD,

Secretary to the Government of India.

DEPARTMENT OF REVENUE AND AGRICULTURE.

NOTIFICATION.

(CIVIL VETERINARY ADMINISTRATION.)

Simla, the 15*th June* 1917.

No. 640.—In exercise of the powers conferred by section 3, sub-section (1), of the Live Stock Importation Act (IX of 1898), the Governor-General in Council is pleased to cancel much of the notification in the Department of Revenue and Agriculture No. 1194, dated the 29th May 1914, as relates to clothing, harness and fittings.

R. A. MANT,

Secretary to the Government of India.

DEPARTMENT OF COMMERCE AND INDUSTRY.

NOTIFICATION.

COMMERCE AND TRADE.

Simla, the 16th June 1917.

No. 6856-*C. W.*—The following Army Council Order, dated the 24th April 1917, is published for general information :—

ARMY COUNCIL ORDER.

PACKING CASES.

In pursuance of the powers conferred upon them by the Defence of the Realm Regulations, and of every other power enabling them in that behalf, the Army Council hereby prohibit the manufacture of cases and crates, and the use of new cases and crates, for the packing of the goods listed in Schedule A hereto attached : Provided that nothing in this Order shall prohibit (1) the export as now packed of goods already packed for export at the date of this Order ; (2) the packing in cases of the goods listed in Schedule B ; (3) the packing in crates of the goods listed in Schedule C.

By Order of the Army Council,

R. H. BRADE.

Schedule A.

Athletic Outfits, Toys, Games.
Blankets and Rugs.
Books, unbound.
Boots and Shoes.
Calicoes
Carpets and Mats (not pile).
Clothing (cheap ready made).
Confectionery.
Cotton Linings.
Cotton Piece Goods.
Cotton Sateens.
Cottons, white.
Cottons, printed.
Cotton Shawls.
Cotton Yarns.
Curtains (lace or muslin).
Dusters and Household Cloths.
Handkerchiefs (in paper parcels).
Hose and Half Hose (not silk).
Linen Piece Goods.
Paper, Wrapping, Blotting and Unprinted.
Shirts (cotton, linen and woollen).
String and Rope.
Straw Boards.
Tablecloths and Covers (not pile).
Tinned Foodstuffs.
Towels and Towellings.
Underwear (cotton, linen and woollen).
Wadding (not for medical purposes).
Wool for knitting.
Wool or Worsted Piece Goods (not faced).

Schedule B.

Crepes and Crims.
Embossed and/ or Schreinered Goods.
Expensive Mercerised Yarns.
Figured, Ribbed and Corded Goods.
Fine Muslins, Fine Lawns and Voiles (valued at over 6*d.* per sq. yard).
Fine bordered white Dhooties.
Goods usually made up in cartons (card board boxes).

Mercerised goods (silk finished).
Pongees (valued at over 6*d.* per sq. yard).
Silks (artificial.)
Velvets and Plushes.
White and dyed China Lawns.
Yarns made up on cops, pirns, cards or bobbins, or in chesses or balls.

Schedule C.

Athletic Outfits, Toys and Games.
Harness and Saddlery.
Tinned Foodstuffs.

COMPANY LAW.

The 16th June 1917.

No. 6723-*M.*—In pursuance of the proviso to sub-section (3) of section 277 of the Indian Companies Act, 1913 (VII of 1913), the Governor-General in Council is pleased to exempt the Universal Film Manufacturing Company, New York, from the requirements of sub-section (3) of the said section, provided that it annually files with the Registrar of the province, in which it has its principal place of business, a certified copy of the Statement of Assets and Liabilities and of the certificate of the Company's auditor as submitted to its shareholders.

IMPORT AND EXPORT REGULATIONS.

The 16th June 1917.

No. 6878-*C.W.*—In exercise of the powers conferred by section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), the Governor-General in Council is pleased to direct that the following new entry shall be inserted in the Schedule appended to this Department notification No. 5385-C.W., dated the 12th May 1917, as subsequently amended, *viz.*:—

"(A) Belting (of all descriptions) for machinery."

C. E. LOW,

Secretary to the Government of India.

DEPARTMENT OF EDUCATION.

NOTIFICATION.

ECCLESIASTICAL.

Simla, the 14th June 1917.

No. 199.—For the Department of Education notification No. 195 (Ecclesiastical), dated the 15th June 1916, substitute the following :—

In exercise of the power conferred by section 2, sub-section (2), of the Church of Scotland Kirk Sessions Act, 1899 (XXIII of 1899), the Governor-General in Council is pleased to notify that the Kirk Session of St. Margaret's Church, Murree, and of St. Paul's Church, Rawalpindi, has been duly constituted for ecclesiastical purposes in pursuance of an Act of the General Assembly of the Church of Scotland.

E. D. MACLAGAN,

Secretary to the Government of India.

ARMY DEPARTMENT.

Simla, the 15th June 1917.

REWARDS.

INDIAN DISTINGUISHED SERVICE MEDAL.

No. 947.—His Majesty the King Emperor has been graciously pleased to declare that all Indian non-combatants attached to a force in the field shall be eligible for the grant of the Indian Distinguished Service Medal as a reward for gallantry or meritorious service.

JUDICIAL.

No. 948.—In exercise of the powers conferred by section 13 of the Indian Defence Force Act, 1917 (III of 1917), the Governor-General in Council is pleased to direct that the following amendments shall be made in rule 21 of the Indian Defence Force Rules, 1917, namely:—

(1) In clause (*b*) of the said rule, after the words "any other person" the words "resident in British India, including Baluchistan and the Santhal Parganas" shall be inserted.

(2) After clause (*b*) of the said rule, the following clause shall be added, namely:—

"(*c*) In the case of a person resident within the territories of a Native Prince or Chief in India—an area with a radius of forty miles from the ordinary place of residence of such person."

A. H. BINGLEY, *Major-General*,

Secretary to the Government of India.

BOARD OF EXAMINERS.

NOTICE.

Persian and Arabic Instructors.

Two fully qualified instructors, natives of Persia and Arabia, respectively, are maintained by the Government of India, for the convenience of officers wishing to study Persian and Arabic. The services of these instructors may be obtained in Calcutta, on application to the Secretary, Board of Examiners.

The instructors shall be stationed at Simla during the ensuing hot weather from the end of April to the end of October to give instruction to candidates on study leave there. Their services can be engaged on application to the Board of Examiners, Calcutta.

Qualified Urdu Teachers.

AMBALA.

M. Mohd. Miyan Khan ...	... Saddar Bazar, Ambala.
M. Mohd. Akbar Khan ...	... The Oriental Lodge, Ambala.
M. Anand Sarup ...	... Saddar Bazar, Ambala Cantonment (winter only).
M. Shaikh Amir Bukhsh, Gyani, Munshi Fazil.	Regimental Munshi, 1/9th Middlesex Regiment, Ambala.

FEROZEPORE.

M. Suraj Narain, B.A. ...	... Kabari Bazar, Ferozepore.
M. Harnam Das ...	... Headmaster, Hindu Girls' School, Ferozepore City.

JHELUM.

M. Thakur Das Pahwa ...	... Officers' Munshi, Jhelum.

JULLUNDUR.

M. Karam Chand ...	... C/o Jacki Mull & Sons, Saddar Bazar, Jullundur Cantonment.

KASAULI.

M. Anand Sarup ...	... Depôt Munshi, Kasauli (summer only).

LAHORE.

M. Sham Lal, Bhargava...	... Officers' Munshi, Saddar Bazar, Lahore Cantonment.
M. Sayyad Aulad Ali, Gilani	... Miran Shah Lane, Taksali Gate, Lahore.
M. Mohd. Khalil-ur-Rahman, Sabri	... Mohalla Sammian, Chhawni Manawala, Taksali Gate, Lahore.
M. Mool Chand Saihgal	... Regimental Munshi, 1/5th Devonshire Regiment, Saddar Bazar, Lahore Cantonment.

MURREE HILLS.

M. S. C. Bagchi ...	... Munshi, Lawrence Government European School, Ghoragali, P. O. Murree Hills.

RAWALPINDI.

M. Ghulam Muhiuddin ...	... R. A. Brigade Munshi, Rawalpindi.
M. Ghulam Rasul ...	... Saddar Bazar, Rawalpindi.
M. Kazi Abdul Haqq Khan	... C/o Kazi Najam-ud-din Khan, Officers' Munshi, Jhangi Street, Rawalpindi City.

SIALKOT.

M. Ajab Shah Anand ...	... Officers' Munshi, Saddar Bazar, Sialkot.

N. B.— * * * * * * * * * *

Wherever any teacher changes his address, he is requested to communicate his new address to the Board of Examiners.

O. F. JENKINS,

Secretary and Member, Board of Examiners.

627 PGG -710-22-6-17—SGPP Lahore.

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The Government Gazette

PUNJAB AND ITS DEPENDENCIES.

Published by Authority.

LAHORE, FRIDAY, JUNE 29, 1917.

PART II.

Republications from the "Gazette of India."

FROM THE "GAZETTE OF INDIA," DATED JUNE 23, 1917.

HOME DEPARTMENT.

NOTIFICATIONS.

JUDICIAL.

Simla, the 15th June, 1917.

No. 462.—The services of Mr. J. K. M. Tapp and Lala Topan Ram, Extra Judicial Assistant Commissioners, Punjab, are placed at the disposal of the Chief Commissioner, Delhi, with effect from the dates on which they relinquish charge of their duties in the Punjab.

The 21st June, 1917.

No. 491.—The services of M. Rahim Bakhsh, Judge, Small Cause Court, Delhi, are replaced at the disposal of the Government of the Punjab, with effect from the afternoon of the 28th May 1917.

J. H. DuBOULAY,

Secretary to the Government of India.

DEPARTMENT OF COMMERCE AND INDUSTRY.

NOTIFICATION.

COMMERCE AND TRADE.

Simla, the 23rd June, 1917.

No. 7026-*P. & T.*—The following post office holidays, *viz.*, Id-ul-Fitr and Diwali, will be observed in the Punjab and North-West Frontier Circle on the 21st July and 14th November 1917, respectively, and that of Id-uz-Zuha, on the 27th September 1917, if the moon be visible on the 17th, otherwise on the 28th, instead of on the dates mentioned in the notification in this Department No. 26-P. T. D., dated the 6th January 1917.

C. E. LOW,

Secretary to the Government of India.

ARMY DEPARTMENT.

Simla, the 22nd June, 1917.

PROMOTIONS.

INDIAN ARMY.

No. 975.—The following promotions are made, subject to His Majesty's approval :—

Majors to be Lieutenant-Colonels.

17th June 1917.

Andrew Alexander Irvine, Supernumerary List.

* * * * * * * *

CANTONMENTS.

REGULATIONS.

No. 990.—In exercise of the powers conferred by section 24 of the Cantonments Act, 1910 (XV of 1910), the Governor-General in Council is pleased to direct that the following amendments shall be made in the Cantonment Code, 1912, namely :—

In sub-section (1) of section 2 of the said Code—

(1) *For* clause (*c*) the following shall be *substituted*, namely :—

" (*c*) 'Brigade' means any area allotted to one of the Brigades into which the Army in India is for the time being divided but does not include an Independent Brigade."

(2) *For* clause (*e*) (*c*) the following shall be *substituted*, namely :—

" (*d*) 'Division' means any area allotted to one of the Divisions into which the Army in India is for the time being divided and includes an Independent Brigade."

(3) Clause (*g*) is hereby *cancelled*.

(4) Clauses (*d*), (*e*) and (*f*) shall be *relettered* (*e*), (*f*) and (*g*).

JUDICIAL.

No. 991.—In exercise of the powers conferred by sections 6 and 113 of the Indian Army Act, 1911 (VIII of 1911), and in supersession of the Army Department notification No. 1103, dated 5th November 1915, as subsequently amended, the Governor-General in Council is pleased to prescribe the officers mentioned in the first column of the sub-joined table as the officers who, during the continuance of the present war, are to exercise, as regards persons subject to the said Act serving under their orders, the powers under the Act and the Rules made thereunder and specified in the second column :—

The Table.

Officers.	Powers.
Europe.	
(*a*) The Commander-in-Chief of the British Expeditionary Force (France)	The powers of an officer comm[illegible]ing an army.
(*b*) The General Officer Commanding the Salonica Force	
(*c*) Inspectors-General of Communications	
(*d*) General Officers Commanding Armies in which Indian troops are serving.	
(*e*) General Officers Commanding Army Crops in which Indian troops are serving.	
(*f*) General Officers Commanding Cavalry Corps in which Indian troops are serving.	
(*g*) General Officers Commanding-in-Chief of Commands in the United Kingdom.	

Officers.	Powers.
(h) General Officers Commanding Divisions in which Indian troops are serving.	The powers of an officer commanding a division.
(i) The General Officer Commanding the London District	
(j) Base Commandants	
(k) Officers Commanding Brigades in which Indian troops are serving ..	The powers of an officer commanding a brigade.
Egypt.	
(a) The General Officer Commanding-in-Chief the Egyptian Expeditionary Force.	The powers of an officer commanding an army.
(b) The Inspector-General of Communications	The powers of an officer commanding a division.
(c) General Officers Commanding Divisions in which Indian troops are serving.	
(d) Base Commandants	
(e) Officers Commanding Brigades in which Indian troops are serving ...	The powers of an officer commanding a brigade.
East Africa.	
(a) The General Officer Commanding-in-Chief the East African Expeditionary Force.	The powers of an officer commanding an army.
(b) The Inspector-General of Communications	The powers of an officer commanding a division
(c) General Officers Commanding Divisions in which Indian troops are serving.	
(d) Base Commandants	
(e) Officers Commanding Brigades in which Indian troops are serving ...	The powers of an officer commanding a brigade.
Mesopotamia.	
(a) The General Officer Commanding-in-Chief the Mesopotamian Expeditionary Force.	The powers of an officer commanding an army.
(b) General Officers Commanding Army Corps	
(c) The Inspector-General of Communications	The powers of an officer commanding a division.
(d) General Officers Commanding Divisions in which Indian troops are serving.	
(e) The Officer Commanding Tigris Line of Communication Defences ...	
(f) The Officer Commanding Euphrates Line of Communication Defences	
(g) The Officer Commanding Euphrates Front	
(h) The Officer Commanding Karun Front	
(i) The Base Commandant	
(j) Officers Commanding Brigades in which Indian troops are serving ..	The powers of an officer commanding a brigade.
Persia.	
(a) The Officer Commanding the Bushire Force	The powers of an officer commanding a division.
(b) The Officer Commanding the British Mission Escort in South Persia ..	

A. H. BINGLEY, *Major-General*,
Secretary to the Government of India.

BOARD OF EXAMINERS.

NOTICE.

Persian and Arabic Instructors.

Two fully qualified instructors, natives of Persia and Arabia, respectively, are maintained by the Government of India, for the convenience of officers wishing to study Persian

and Arabic. The services of these instructors may be obtained in Calcutta, on application to the Secretary, Board of Examiners.

The instructors shall be stationed at Simla during the ensuing hot weather from the end of April to the end of October to give instruction to candidates on study leave there. Their services can be engaged on application to the Board of Examiners, Calcutta.

Qualified Urdu Teachers.

AMBALA.

M. Mohd. Miyan Khan ...	... Saddar Bazar, Ambala.
M. Mohd. Akbar Khan ...	... The Oriental Lodge, Ambala
M. Anand Sarup ...	... Saddar Bazar, Ambala Cantonment (winter only).
M. Shaikh Amir Bukhsh, Gyani, Munshi Fazil.	Regimental Munshi, 1/9th Middlesex Regiment, Ambala.

FEROZEPORE.

M. Suraj Narain, B.A. ...	... Kabari Bazar, Ferozepore.
M. Harnam Das ...	... Headmaster, Hindu Girls' School, Ferozepore City.

JHELUM.

M. Thakur Das Pahwa ...	... Officers' Munshi, Jhelum.

JULLUNDUR.

M. Karam Chand ...	... C/o Jacki Mull & Sons, Saddar Bazar, Jullundur Cantonment.

KASAULI.

M. Anand Sarup ...	... Depôt Munshi, Kasauli (summer only).

LAHORE.

M. Sham Lal, Bhargava...	... Officers' Munshi, Saddar Bazar, Lahore Cantonment.
M. Sayyad Aulad Ali, Gilani	... Miran Shah Lane, Taksali Gate, Lahore.
M. Mohd. Khalil-ur-Rahman, Sabri	... Mohalla Sammian, Chhawni Manawala, Taksali Gate, Lahore.
M. Mool Chand Saihgal	... Regimental Munshi, 1/5th Devonshire Regiment, Saddar Bazar, Lahore Cantonment.

MURREE HILLS.

M. S. C. Bagchi ...	... Munshi, Lawrence Government European School, Ghoragali, P. O. Murree Hills.

RAWALPINDI.

M. Ghulam Muhiuddin ...	... R. A. Brigade Munshi, Rawalpindi.
M. Ghulam Rasul ...	... Saddar Bazar, Rawalpindi.
M. Kazi Abdul Haqq Khan ...	... C/o Kazi Najam-ud-din Khan, Officers' Munshi, Jhangi Street, Rawalpindi City.

SIALKOT.

M. Ajab Shah Anand ...	... Officers' Munshi, Saddar Bazar, Sialkot.

N. B.— * * * * * * * *

Whenever any teacher changes his address, he is requested to communicate his new address to the Board of Examiners.

O. F. JENKINS,

Secretary and Memer, Board of Examiners.

582 PGG—710—29-6-17—SGPP Lahore.

Government Gazette,

PUNJAB AND ITS DEPENDENCIES.

PUBLISHED BY AUTHORITY.

LAHORE, FRIDAY, JULY 6, 1917.

PART II.

DEPARTMENT OF COMMERCE AND INDUSTRY.

NOTIFICATIONS.

IMPORT AND EXPORT REGULATIONS.

Simla, the 23rd June, 1917.

No. 7118-C.W.—The following Royal Proclamation is published for general information:—

BY THE KING

A PROCLAMATION.

RELATING TO THE IMPORTATION OF CERTAIN ARTICLES INTO THE UNITED KINGDOM.

GEORGE R. I.

WHEREAS by Section forty-three of the Customs Consolidation Act, 1876, it is provided that the importation of arms, ammunition, gunpowder, or any other goods may be prohibited by Proclamation:

And whereas by the Prohibition of Import (Consolidation and Amendment) Proclamation, 1917, the importation of certain goods has been prohibited accordingly:

And whereas it is expedient that the importation into the United Kingdom of certain other goods should be prohibited:

Now, THEREFORE, We, by and with the advice of Our Privy Council, in pursuance of the said Act and of all other powers enabling Us in that behalf, do hereby proclaim, direct and ordain as follows:—

As from and after the date hereof, subject as hereinafter provided, the importation into the United Kingdom of the following goods is hereby prohibited, *viz* :—

Animals, wild.

Gum copal.

Gum kauri.

Manufactures of rubber.

Provided always, and it is hereby declared, that this prohibition shall not apply to any such goods which are imported under licence given by or on behalf of the Board of Trade, and subject to the provisions and conditions of such licence.

This Proclamation may be cited as the Prohibition of Import (No. 16) Proclamation 1917.

Given at Our Court at Buckingham Palace, this Tenth day of May, in the year of our Lord One thousand nine hundred and seventeen, and in the Eighth year of Our Reign.

GOD SAVE THE KING.

No. 7122-C.W.—The following Royal Proclamation is published for general information :—

BY THE KING.

A PROCLAMATION.

PROHIBITING, UNDER SECTION 8 OF "THE CUSTOMS AND INLAND REVENUE ACT, 1879," AND SECTION 1 OF "THE EXPORTATION OF ARMS ACT, 1900," AND SECTION 1 OF "THE CUSTOMS (EXPORTATION PROHIBITION) ACT, 1914," AND SECTION 1 OF "THE CUSTOMS (EXPORTATION RESTRICTION) ACT, 1914," THE EXPORTATION FROM THE UNITED KINGDOM OF CERTAIN ARTICLES.

GEORGE R.I.

WHEREAS by Section 8 of "The Customs and Inland Revenue Act, 1879," it is enacted that the exportation of arms, ammunition, and gunpowder, military and naval stores, and any articles which We shall judge capable of being converted into or made useful in increasing the quantity of military or naval stores, provisions, or any sort of victual which may be used as food for man may be prohibited by Proclamation :

And whereas by Section 1 of "The Exportation of Arms Act, 1900," it is enacted that We may by Proclamation prohibit the exportation of all or any of the following articles, namely, arms, ammunition, military and naval stores, and any article which We shall judge capable of being converted into or made useful in increasing the quantity of arms, ammunition, or military or naval stores, to any country or place therein named whenever We shall judge such prohibition to be expedient in order to prevent such arms, ammunition, military or naval stores, being used against Our subjects or forces or against any forces engaged or which may be engaged in military or naval operations in co-operation with Our forces :

And whereas by Section 1 of "The Customs (Exportation Prohibition) Act, 1914," it is enacted that Section 8 of the aforesaid Customs and Inland Revenue Act, 1879, shall have effect whilst a state of war in which We are engaged exists as if in addition to the articles therein mentioned there were included all other articles of every description :

And whereas it is further enacted by Section 2 of "The Customs (Exportation Prohibition) Act, 1914," that any Proclamation or Order in Council made under Section 8, as so amended, of "The Customs and Inland Revenue Act, 1897," may whilst a state of war exists be varied or added to by an Order made by the Lords of the Council on the recommendation of the Board of Trade :

And whereas by Section 1 of "The Customs (Exportation Restriction) Act, 1914," it is enacted that Section 1 of "The Exportation of Arms Act, 1900," shall have effect whilst a state of war in which We are engaged exists as if, in addition to the articles therein mentioned, there were included all other articles of every description :

And whereas it is further enacted by Section 2 of "The Customs (Exportation Restriction) Act, 1914," that any Proclamation made under Section 1 of "The Exportation of Arms

Act, 1900," may, whether the Proclamation was made before or after the passing of the Act now in recital, be varied or added to by an Order made by the Lords of the Council on the recommendation of the Board of Trade:

And whereas a Proclamation dated the 10th May, 1916, and various Orders dated respectively the 25th May, the 7th and the 28th June, the 4th and the 26th July, the 15th August, the 8th and the 29th September, the 23rd October, the 17th November, the 12th and the 19th December, 1916, the 15th and the 19th January, the 2nd, the 19th and the 23rd February, the 12th and the 30th March, and the 1st May, 1917, prohibiting the exportation of certain articles therein referred to from the United Kingdom to certain or all destinations have been issued in pursuance of the aforesaid powers :

And whereas it is expedient that the said Proclamation and Orders should be consolidated, with amendments and additions, and that such Proclamation and Orders should be revoked :

And whereas We have deemed it expedient to prohibit the exportation of the articles hereinafter enumerated :

Now, THEREFORE, We have thought fit, by and with the advice of Our Privy Council, to issue this Our Royal Proclamation, declaring, and it is hereby declared, that the above-mentioned Proclamation and Orders be and the same are hereby revoked :

And We have further thought fit, by and with the advice aforesaid, and in virtue and in exercise of the powers aforesaid, further to declare, and it is hereby declared, as follows :—

That the exportation of the goods mentioned in the Schedule hereto be prohibited as follows :—

(1) Goods marked (A), to all destinations ;

(2) Goods marked (B), to all ports and destinations abroad other than ports and destinations in British Possessions and Protectorates ;

(3) Goods marked (C), to all destinations in foreign countries in Europe and on the Mediterranean and Black Seas, other than France and French Possessions, Russia, Italy and Italian Possessions, Spain and Portugal, and to all ports in any such foreign countries, and to all Russian Baltic ports.

SCHEDULE.

(B) Accoutrements ;

(A) Aerated and mineral waters;

(A) Aeroplane dope ;

(A) Aeroplane engines and their component parts ;

(C) Agar-agar ;

(A) Aircraft of all kinds and their component parts, together with accessories and articles suitable for use in connection with aircraft ;

(A) Albumen ;

(C) Algae ;

(C) Algin and its compounds ;

(B) Alunite ;

(A) Aluminium powder ;

(A) Aluminium, alloys of aluminium and manufactures of aluminium ;

(A) American cotton ties, varnished or blacked ;

(A) Anchors ;

(A) Aneroids suitable for aircraft ;

(A) Animals, living, for food ;

(A) Animals, pack, saddle and draught, suitable, or which may become suitable, for use in war ;

(B) Antimony and alloys of antimony ;

(B) Anvils ;

(C) Apparel, waterproof wearing, not otherwise specifically prohibited ;

(A) Armour plates, armour quality castings, and similar protective material ;

(A) Arms, not being firearms and their component parts ;

(C) Arsenical ore ;

(B) Asbestos and articles manufactured wholly or partly of asbestos ;

(C) Asphalt ;

(C) Asphalt, coal tar ;

(B) Axes ;

(A) Baggings, old ;

(C) Bags, wrappers or sacks not otherwise specifically prohibited (except unwoven paper bags), other than such bags, wrappers or sacks as constitute the coverings of goods to be shipped for exportation, and are allowed by the Commissioners of Customs and Excise to be shipped as such coverings ;

(B) Bags and sacks made wholly or partly of jute, other than such bags or sacks as constitute the coverings of goods to be shipped for exportation, and are allowed by the Commissioners of Customs and Excise to be shipped as such coverings ;

(C) Balsams ;

(C) Bamboo ;

(A) Barographs, suitable for aircraft ;

(A) Barometers and their component parts ;

(A) Barrels and casks, empty, and their distinctive component parts, including barrel shooks and staves, other than such barrels or casks as have been previously imported full and are being returned empty whether whole or in parts ;

(A) Basic slag ;

(C) Baskets and basket ware ;

(A) Baudruche skin ;

(B) Bauxite ;

(A) Bayonets and their component parts ;

(A) Bearings, ball and roller, and steel balls and rollers suitable for bearings ;

(C) Bedding (not including bedsteads and parts thereof) ;

(A) Beer and ale ;

(B) Beeswax ;

(C) Belting, woven hair ;

(C) Bicycles and their component parts ;

(A) Binder twine ;

(A) Binoculars ;

(A) Binnacles ;

(C) Bitumen, liquid or solid ;

(A) Bladders ;

(C) Blankets ;

(B) Boats and craft ;

(A) Boiler tubes ;

(A) Boilers ;

(C) Bone black ;

(A) Bones (except fish bones) in any form and bone ash ;

(A) Boots and shoes with soles or uppers of leather ;

(C) Boots and shoes not otherwise prohibited ;

(B) Boots and shoes, materials and tools used in the manufacture of, the following :—
Boot and shoe grindery, including clog nails;
Cutters ;
Drivers ;
Eyelets ;
Groovers ;
Hooks ;
Shoemakers' tools, hand and machine ;

(A) Bottles, metal, such as can be used for containing mercury ;

(C) Bristles ;

(A) Bronze powder ;

(C) Brooms and brushes, except dandy brushes ;

(A) Brushes, dandy ;

(B) Buckets, suitable for camp use ;

(C) Burners, acetylene ;

(A) Cables, chain ;

(B) Cables, insulated ;

(B) Cadmium, alloys of cadmium and cadmium ore ;

(A) Calfskins ;

(A) Calves' stomachs ;

(A) Camel fleece, khaki ;

(B) Camp equipment, military, articles of ;

(B) Camphor ;

(A) Candles manufactured wholly or partly of paraffin wax or tallow ;

(C) Candles (except candles manufactured wholly or partly of paraffin wax or tallow) ;

(C) Canes, unmounted ;

(A) Cannon and other ordnance, and their component parts ;

(A) Canvas, old ship ;

(A) Canvas cuttings ;

(B) Capsicum ;

(A) Capsicum, oleo-resin of ;

(A) Carbon, Brazilian ;

(A) Carbon, gas ;

(A) Carbons, suitable for searchlights ;

(A) Card clothing ;

(C) Carpets and carpet rugs made wholly or partly of wool or hair ;

(A) Carriages and mountings for cannon and other ordnance and their component parts ;

(A) Cartridges, charges of all kinds, and their component parts ;

(B) Carts, two wheeled, capable of carrying 15 cwt. or over, and their component parts ;

(A) Casein and preparations thereof ;

(A) Casings ;

(A) Castings, malleable, hæmatite iron ;

(A) Celluloid ;

(C) Celluloid, articles wholly or partly manufactured of ;

(A) "Celluliod" sheet, non-inflammable, and similar transparent material non-soluble in lubricating oil, petrol or water ;

(A) Cerium and its alloys (except ferro-cerium) ;

(C) Charcoal ;

Chemicals, drugs, dyes, dye stuffs, and medicinal and pharmaceutical preparations, the following :—

(B) Acetanilide;
(A) Acetates, all metallic;
(A) Acetic acid;
(A) Acetic anhydride;
(A) Aceto-celluloses;
(A) Acetones and their compounds and preparations;
(A) Acetylsalicylic acid (aspirin) and its preparations:
(A) Alcohol, absolute;
(A) Alcohol, methylic, and its esters;
(C) Aloes;
(A) Aluminium nitrate;
(B) Aluminium, oxides of, and mixtures containing aluminium oxides;
(C) Aluminium, salts of (except aluminium nitrate and sulphate, alumino-ferric and ammonium alum);
(B) Aluminium sulphate;
(B) Alumino-ferric;
(A) Amidol and mixtures containing amidol;
(B) Amidopyrine;
(B) Ammonia and its salts, whether simple or compound (except ammonium nitrate, perchlorate, sulphate and sulphocyanide);
(B) Ammonia, liquefied;
(B) Ammonia liquor;
(B) Ammonium alum;
(A) Ammonium nitrate, perchlorate, sulphate and sulphocyanide;
(A) Amyl acetate, and other amyl esters;
(A) Anthracene oil, and mixtures and preparations containing anthracene oil;
(C) Antimony, compounds of (except sulphides and oxides of antimony);
(B) Antimony, sulphides and oxides of;
(A) Antipyrine (phenazone) and its preparations;
(A) Anti-tetanus serum;
(C) Arsenic, compounds of arsenic, and mixtures containing arsenic;
(B) Barium peroxide;
(B) Barium sulphate;
(A) Belladonna and its preparations;
(A) Belladonna alkaloids, and their salts and preparations;
(B) Benzoic acid (synthetic) and benzoates;
(A) Benzol and its compounds and preparations;
(C) Bismuth and its salts (except bismuth nitrate);
(A) Bismuth nitrate;
(A) Bleaching powder;
(C) Borax and mixtures containing borax;
(C) Boric acid;
(C) Boron compounds;
(B) Bromine and alkaline bromides;
(B) Caffeine and its salts;
(A) Calcium carbide;
(C) Calcium silicide;
(C) Calcium sulphate;
(C) Calcium sulphide;
(C) Cantharides;
(A) Carbolic acid and compounds thereof, and preparations containing carbolic acid;
(A) Carbon disulphide;
(B) Carbon tetrachloride and its preparations;
(C) Cascara sagrada;
(B) Cerium, oxide and salts of;
(B) Chloral and its compounds and preparations;
(A) Chlorates, all metallic;
(B) Chlorine;
(B) Chromium, compounds of (except chromium acetate, chromium chlorate and chromium nitrate), and mixtures containing such compounds of chromium;
(A) Chromium acetate;
(A) Chromium chlorate;
(A) Chromium nitrate;
(B) Cinchona bark;
(B) Citric acid;
(A) Coal tar, all products obtainable from and derivatives thereof, suitable for use in the manufacture of dyes and explosives, whether obtained from coal tar or other sources, and mixtures and preparations containing such products or derivatives;

(A) Cobalt nitrate;
(B) Cobalt, oxides and salts of (except cobalt nitrate), and mixtures containing such oxides or salts of cobalt;
(A) Cocaine and its salts and preparations;
(B) Colchicum and its preparations;
(A) Collodion;
(A) Copper acetate;
(C) Copper, compounds of (except copper acetate, copper iodide, copper nitrate, copper sulphate, and suboxide of copper), and mixtures containing such compounds of copper;
(B) Copper iodide;
(A) Copper nitrate;
(B) Copper, suboxide of, and mixtures containing suboxide of copper;
(B) Copper sulphate;
(A) Creosote, and creosote oils (except wood tar oil) and mixtures and preparations containing such creosote or creosote oils;
(A) Cresol, compounds and preparations of cresol (except saponified cresol) and nitro-cresol;
(B) Cresol (saponified);
(A) Cyanamide;
(A) Diethylbarbituric acid (veronal) and veronal sodium;
(A) Dimethylaniline;
(A) Dyes and dyestuffs manufactured from coal tar products, and articles containing such dyes or dyestuffs;
(A) Emetin and its salts;
(B) Ergot of rye;
(A) Ether, acetic;
(A) Ether, formic;
(A) Ether, sulphuric;
(A) Eucaine hydrochloride, eucaine (benzamine) lactate, and their preparations
(C) Fluorine compounds, not otherwise prohibited;
(C) Formates, not otherwise prohibited;
(C) Formic acid;
(B) Formic aldehyde;
(A) Fusel oil (amyl alcohol);
(B) Gentian root;
(A) Glycerine, and preparations containing glycerine not otherwise specifically prohibited;
(A) Green oil, and mixtures and preparations containing green oil;
(B) Guaiacol and guaiacol carbonate;
(C) Halogen derivatives of aliphatic hydrocarbons (except carbon tetrachloride);
(B) Henbane and its preparations;
(B) Hexamethylene tetramin (urotropin) and its compounds and preparations;
(B) Hydrobromic acid;
(B) Hydrochloric acid;
(B) Hydrogen peroxide;
(A) Hydroquinone, and mixtures containing hydroquinone;
(A) Indigo, natural and synthetic;
(C) Iodine and its compounds and preparations;
(C) Iridium compounds;
(C) Iron, oxides of;
(C) Iron sulphates;
(A) Ipecacuanha root;
(C) Jalap;
(A) Lead compounds, and mixtures containing lead compounds;
(B) Magnesium chloride and sulphate, and mixtures containing magnesium chloride or sulphate;
(C) Manganese compounds, not otherwise prohibited;
(A) Manganese, peroxide of, and mixtures and preparations thereof;
(C) Menthol;
(B) Mercury, compounds and preparations of (except nitrate of mercury), and mixtures containing such compounds of mercury;
(A) Mercury nitrate;
(A) Methylaniline;
(B) Methyl sailcylate;
(A) Metol, and mixtures containing metol;
(B) Molybdic acid and its salts;
(A) Naphthalene and its compounds and preparations:
(A) Neo-salvarsan;
(A) Nickel nitrate;
(B) Nickel, oxides and salts of (except nickel nitrate), and mixtures containing such oxides or salts of nickel;

(A) Nitrates, all metallic ;
(A) Nitric acid ;
(A) Nitro-toluol ;
(A) Novocain and its preparations ;
(C) Nux vomica and its preparations ;
(C) Nux vomica alkaloids and their salts and preparations ;
(A) Opium and its preparations ;
(A) Opium alkaloids and their salts and preparations ;
(C) Osmium compounds ;
(C) Oxalates, not otherwise prohibited ;
(B) Oxalic acid ;
(C) Palladium compounds ;
(B) Paraffin, liquid medicinal ;
(A) Paraformaldehyde ;
(A) Paraldehyde ;
(A) Perchlorates, all metallic ;
(A) Phenacetin and its preparations ;
(A) Phosgene (carbonyl chloride) ;
(B) Phosphorus and its compounds ;
(A) Picric acid and its components ;
(A) Platinum, salts of ;
(A) Potash, caustic, and articles containing caustic potash ;
(A) Potash, muriate, nitrate (saltpetre), sulphate, and crude manurial potash salts, and mixtures containing any of these substances ;
(B) Potash salts, and mixtures containing such potash salts, not otherwise prohibited ;
(A) Potassium chlorate, and mixtures containing potassium chlorate ;
(A) Potassium cyanide, and mixtures containing potassium cyanide ;
(A) Potassium, perchlorate ;
(A) Potassium, permanganate ;
(A) Potassium prussiates and mixtures containing potassium prussiates ;
(A) Pyridine ;
(A) Pyrogallic acid, and mixtures containing pyrogallic acid ;
(B) Quinine and its salts ;
(A) Radium compounds ;
(C) Rhodium compounds ;
(C) Rhubarb (medicinal) ;
(C) Ruthenium compounds ;
(A) Saccharin ;
(B) Salicylic acid and its preparations ;
(B) Salipyrine ;
(B) Salol and its preparations ;
(A) Salvarsan ;
(C) Santonin and its preparations ;
(C) Senega ;
(B) Senna leaves and pods ;
(A) Soda, caustic ;
(C) Soda lime ;
(C) Sodium bicarbonate ;
(B) Sodium carbonate ;
(A) Sodium cyanide, and mixtures containing sodium cyanide ;
(B) Sodium hyposulphite (thiosulphate), and mixtures containing sodium hyposulphite ;
(A) Sodium prussiates and mixtures containing sodium prussiates ;
(B) Sodium salicylate and its preparations ;
(C) Sodium silicate and mixtures containing sodium silicate ;
(C) Sodium sulphate and bisulphate (nitre cake) ;
(C) Sodium sulphide ;
(A) Spent oxide :
(B) Stramonium leaves and seeds ;
(A) Strontium compounds, and mixtures containing strontium compounds ;
(C) Sulphites, metallic, not otherwise prohibited ;
(A) Sulphonal ;
(A) Sulphur and preparations containing sulphur ;
(A) Sulphur, chlorides of ;
(A) Sulphur dioxide, liquefied ;
(A) Sulphuric acid and mixtures containing sulphuric acid ;
(A) Sulphuric acid, fuming (oleum) ;
(B) Tartaric acid, cream of tartar, and alkaline tartrates ;
(B) Theobromine sodium salicylate ;
(C) Thiosulphates, metallic, not otherwise prohibited ;

(B) Thorium, oxide and salts of ;
(B) Thymol and its preparations ;
(B) Tin, chlorides of ;
(C) Tin, compounds of (except chlorides and oxide of tin) ;
(B) Tin, oxide of, and mixtures and preparations containing tin oxide ;
(A) Titanium compounds ;
(A) Toluol and its compounds and preparations ;
(A) Trional ;
(A) Trioxymethylene ;
(A) Triphenyl phosphate ;
(B) Tungsten compounds ;
(C) Ultramarine, and mixtures containing ultramarine ;
(C) Uranium compounds ;
(B) Urea and its compounds ;
(C) Vanadium compounds ;
(A) Xylol and its compounds and preparations ;
(B) Zinc chloride and sulphate, and mixtures containing zinc chloride or sulphate ;
(A) Zinc oxide ;
(B) Zinc sulphide ;
(A) Zirconium compounds ;

(C) China stone ;
(B) Chrome ore ;
(A) Chronometers ;
(A) Cinematograph films ;
(C) Clay, China, potters', and ball ;
(B) Coal, except coal allowed by the Commissioners of Customs and Excise to be shipped as bunker coal ;
(B) Cobalt, cobalt ore, and alloys of cobalt ;
(B) Coir yarn ;
(A) Coke, petroleum ;
(B) Coke, except petroleum coke
(A) Compasses for ships, and component parts thereof ;
(A) Compasses, other than ships' compasses ;
(A) Copper manufactures, the following :—

All articles wholly or partly manufactured of copper or its alloys except articles partly manufactured of copper or its alloys in which the total weight of copper and copper alloy does not exceed five per cent. of the total weight of the article and does not exceed 56 lbs ;

(A) Copper ore ; regulus, matte, concentrate and precipitate ;
(A) Copper stamps for stamping woven piece goods ;
(A) Copper, whether refined or unrefined, unwrought, wrought or partly wrought of all kinds and descriptions, including brass, bronze, yellow metal and all other alloys of copper ;
(C) Cork and cork dust and articles manufactured from cork or cork dust ;
(C) Cotton, all manufactures, mixtures and products of, not otherwise specifically prohibited ;
(A) Cotton pulp ;
(A) Cotton rags and rags containing cotton ;
(A) Cotton, raw ;
(A) Cotton, Sea Island, yarn made from or containing ;
(A) Cotton, shoddy ;
(A) Cotton wadding and articles containing cotton wadding ;
(A) Cotton waste and articles containing cotton waste ;
(A) Cotton wool and articles containing cotton wool ;
(B) Crucibles (plumbago) ;
(A) Cryolite ;
(A) Curry combs ;
(A) Cylinders, metal, such as can be used for containing compressed gas ;
(B) Deer skins ;
(A) Dextrine, and articles, mixtures, and preparations containing dextrine ;
(A) Diomands suitable for industrial purposes ;
(B) Docks, floating, and their component parts ;
(B) Draw plates, jewelled, for drawing wire ;
(C) Electrical apparatus and plant for the generation, distribution and utilisation of electric power, not otherwise prohibited ;
(B) Electric lamps (except carbon filament lamps, arc lamps for street lighting, and pocket electric lamps and their component parts) ;
(C) Electric lamps, pocket, and their component parts ;
(A) Electrodes, carbon, for electric furnaces ;
(B) Emery and corundum and manufactures thereof, carborundum, aludum, crystolon and all other artificial abrasives and manufactures thereof ;

(B) Equipment, military ;
(A) Esparto grass ;
(A) Explosives ;
(B) Fats, all animal and vegetable, and articles and mixtures containing such fats, not otherwise prohibited ;
(B) Fatty acids and articles and mixtures containing fatty acids ;
(C) Feathers and down, except ornamental feathers ;
(C) Felspar ;
(C) Felt (except saddle felt) ;
(B) Fencing staples ;
(C) Ferrets ;
Ferro alloys, the following :—
(B) Ferro-cerium ;
(B) Ferro-chrome ;
(B) Ferro-manganese ;
(A) Ferro-molybdenum ;
(B) Ferro-nickel ;
(B) Ferro-titanium ;
(A) Ferro-tungsten ;
(B) Ferro-vanadium ;
(B) Silicon-spiegel ;
(B) Spiegeleisen ;
(A) Ferro-silicon ;
(A) Fibre, New Zealand flax ;
(C) Fibres, vegetable, not otherwise specifically prohibited, and cordage, twine, and yarns made therefrom, except coir yarn ;
(A) Field glasses ;
(A) Firearms, rifled, and their component parts ;
(B) Firearms, unrifled, and their component parts ;
(A) Fire bricks and fire clay ;
(B) Fish bones ;
(C) Fishing gear, including tackle for fishing by rod and line ;
(A) Flax, raw ;
(A) Flax shakings ;
(A) Flax tow ;
(A) Flax waste ;
Forage and food which may be used for animals, the following :—
(A) Beans, all kinds, including haricots ;
(A) Buckwheat :
(A) Cakes and meals, the following :—
Biscuit meal ;
Calf meal ;
Coconut and poonac cake ;
Compound cakes and meal ;
Cotton seed cake, and cotton seed meal ;
Fishmeal and concentrated fish ;
Gluten meal or gluten feed ;
Ground nut or earth nut cake and meal ;
Hempseed cake and meal ;
Husk meal ;
Linseed cake and meal ;
Locust bean meal ;
Maize germ meal ;
Maize meal and flour ;
Meat meal ;
Palmnut cake and meal ;
Poppy seed cake and meal ;
Rapeseed or colzaseed cake and meal ;
Sesame seed cake and meal ;
Soya bean cake and meal ;
Sunflower seed cake and meal ;
Whale cake ;
Whale meal ;
(A) Chick peas ;
(A) Dari ;
(A) Forage, green ;
(A) Grains, brewers' and distillers' ;
(A) Gram or dhol ;
(A) Hay ;
(A) Lentils ;
(A) Lupin seeds ;

(A) Maize;
(A) Maize germs;
(A) Malt dust, malt flour, culms, sprouts or combings;
(A) Millet;
(A) Offals of corn and grain, the following :—
Bran;
Middlings;
Mill dust and screenings;
Pollard;
Rice meal (or bran) and dust;
Sharps;
(A) Patent and proprietary cattle foods of all kinds;
(A) Pigeon peas;
(A) Straw;
(B) Forges, portable;
(A) Fuel economisers constructed of cast iron pipes, used as auxiliary heating apparatus in connection with land or marine steam boilers;
(B) Fuel, manufactured;
(C) Furs, and manufactures thereof;
(A) Fuses;
(B) Fustic (chips and extract);
(A) Galvanised sheets, corrugated or flat;
(A) Glass for optical instruments;
(B) Gloves, made wholly or partly of leather;
(B) Gloves, men's woollen;
(A) Glucose, and articles, mixtures, and preparations containing glucose;
(C) Glue, osseine and concentrated size, fish glue, isinglass, finings and other kinds of gelatine;
(B) Gluestock of all kinds, including animal hoofs, untanned hides and pelts not otherwise specifically prohibited, fish bladders and fish skins;
(B) Goat skins;
(A) Goldbeaters' skin;
(C) Gold paint containing sulphide of tin;
(A) Gramophone and other sound records, including perforated music rolls;
(C) Gramophone record compositions;
(B) Graphite, and mixtures containing graphite;
(A) Grenades and their component parts;
(A) Grindstones;
(A) Guanos;
(B) Gum arabic;
(A) Gum damar;
(B) Gums containing caoutchouc;
(C) Gums, not otherwise prohibited;
(A) Guts;
(A) Hacksaw blades;
(B) Hammers;
(B) Hair, animal, and tops, noils, mixtures, waste, and yarns thereof;
(B) Hair, human;
(C) Hair, all manufactures, mixtures and products of, not otherwise specifically prohibited
(A) Handles and helves for grubbers, pickaxes, spades and shovels;
(A) Harness and metal fittings therefor;
(B) Hatchets;
(A) Heliographs;
Hemp and hemp manufacturers, the following :—
(A) Hemp ropes, old;
(A) Hemp waste;
(A) Italian, Russian and Manila hemp, Maguey fibre, and manufactures thereof, except Tagal braid;
(B) Other hemp and manufactures thereof, not otherwise specifically prohibited;
(C) Tagal braid;
(B) Hides and pelts, clippings of;
(A) Hides of cattle, buffaloes, and horses;
(B) Horse, mule and pony shoes;
(B) Huts, wooden;
(A) Implements and apparatus designed exclusively for the manufacture of munitions of war, for the manufacture or repair of arms or of war material for use on land or sea, the following :—
Cordite presses;
Dies for cartridge cases;
Gauges for cartridges or shells;
Incorporators;

Lapping machines;
Rifling machines;
Wire-winding machines;
Insulating materials, the following:—
(C) Compounds intended for the purpose of electrical insulation;
(C) Leatheroid;
(C) Oiled cloth and tape;
(C) Vulcanised fibre;
(C) Zinc-barium pigments made from zinc salts and barium sulphate (except zinc oxide);
(C) Iridium and its alloys;
(A) Iron and iron articles containing chrome, cobalt, molybdenum, nickel, tungsten or vanadium;
(A) Iron angles, channels, joists, tees and other sectional material;
(A) Iron bars, including flats, rounds and other sections and shapes;
(A) Iron billets, blooms and slabs;
(A) Iron bridgework, pier work and constructional material;
(A) Iron hoops and strips;
(A) Iron ingots;
(A) Iron ore;
(A) Iron, pig;
(A) Iron pipes (wrought);
(A) Iron plates and sheets;
(A) Iron pyrites;
(A) Iron scrap;
(A) Iron sheet bars;
(A) Iron tubes;
(A) Ivory, vegetable;
(B) Jute cordage and twine;
(B) Jute padding;
(B) Jute, piece goods made wholly or partly of;
(A) Jute rags;
(A) Jute, raw and carded;
(B) Jute threads;
(B) Jute twist;
(A) Jute waste;
(B) Jute webbing;
(A) Jute wrappers (Surat tares), other than such wrappers as constitute the coverings of goods to be shipped for exportation, and are allowed by the Commissioners of Customs and Excise to be shipped as such coverings;
(B) Jute yarns;
(B) Kettles, camp;
(B) Lacs, not including lac dye;
(B) Lanterns suitable for camp use;
(B) Lead ore;
(A) Lead, lead alloys, and manufactures of lead or of lead alloys;
(A) Lead coated sheets;
(A) Leather;
Leather goods of the following descriptions:—
(B) Articles of personal equipment suitable for military purposes;
(B) Bandoliers;
(B) Belting, hydraulic leather, pump leather and leather manufactures suitable for textile machinery;
(B) Belts;
(B) Laces;
(B) Pouches;
(C) Goods manufactured wholly or partly of leather, not otherwise prohibited;
(C) Leather waste;
(C) Lichens;
Linen manufactures, the following:—
(C) Canvas hose;
(D) Cloth unbleached woven from bleached or unbleached flax yarns, whethe the cloth or yarn is pure or mixed with any other material:—
(i) being of a weight per square yard exceeding 8 ounces;
or
(ii) if of a weight per square yard of 8 ounces or less, aggregating 96 threads or more per inch warp and weft combined;
(C) Cloth woven from bleached or unbleached flax yarns not otherwise specifically prohibited whether the cloth or yarn is pure or mixed with any other material;
(C) Linen thread;
(C) Linen yarn;

(A) Linen rags;
(A) Linen waste;
(C) Linoleum;
(B) Logwood (chips, extract, and preparations);
(B) Lubricants and articles and mixtures containing lubricants;
(A) Machine guns, mountings for machine guns, and component parts thereof;
(A) Machinery, agricultural, including hand tools which can be used for agricultural purp ses;
(C) Machinery, metal-working, and component parts and accessories thereof;
(A) Magnesite and magnesite bricks;
(A) Magnesite, caustic or lightly calcined, and dead burnt magnesite;
(A) Magnesium and its alloys;
(A) Magnetos and component parts thereof;
(B) Manganese and manganese ore;
(A) Mantles, incandescent;
(A) Manures, compound;
(A) Manures, organic;
(B) Maps and plans of any place within the territory of any belligerent, or within the area of military operations, on a scale of four miles to one inch or on any larger scale, and reproductions on any scale by photography or otherwise of such maps or plans.
(C) Matches;
(B) Matchets;
(C) Mats and matting made of fibre, grass or straw;
(A) Mercury;
(C) Mess tins;
(B) Mica, mica splittings, mica powder, micanite, and articles made from and insulating materials con aining them;
(B) Mineral jellies;
(B) Mines and their component parts;
(A) Molasses;
(B) Molybdenum and molybdenite;
(C) Monazite sand;
(A) Moss, Carrageen;
(C) Mosses, other than Carrageen moss;
(B) Motor spirit (except benzol);
(C) Motor vehicles, motor bicycles, and their component parts and accessories;
(C) Nails, wire;
(A) Nautical instruments;
(A) Needles for boot-making machines;
(B) Needles, hosiery, machine (latch and bearded);
(B) Nickel, alloys of nickel, and nickel ore;
(C) Nickel manufactures, not otherwise prohibited (except nickel-plated goods);
(B) Nightlights;
(B) Oakum;
(A) Oats;
(C) Oil, blast furnace;
(B) Oil fuel, except oil fuel allowed by the Commissioners of Customs and Excise to be shipped for use on board the exporting ship;
(B) Oil fuel, shale;
(B) Oils, animal, not otherwise specifically prohibited, and articles and mixtures containing such oils;

Oils, vegetable, the following, and articles and mixtures containing such oils:—

- (A) Coconut;
- (A) Cotton seed;
- (A) Ground nut;
- (A) Palm kernel;
- (B) All other vegetable oils except essential oils;

(C) Oils, essential (except turpentine oil);
(B) Oil waste;
(B) Oil, fish and seal, not otherwise prohibited, and mixtures containing such oils;
(A) Oil, sea-elephant, and mixtures containing such oil;
(A) Oil, sperm, and mixtures containing such oil;
(A) Oil, whale, and mixtures containing such oil;
(B) Oil, wood tar;
(A) Oleaginous kernels, nuts, seeds, and products, not otherwise specifically prohibited;
(A) Oleo-margarine;
(C) Osmium and its alloys;
(B) Ovens, suitable for camp use;
(A) Packing cases, empty wooden, and their distinctive component parts, including box shocks and staves, other than such wooden packing cases as have been previously imported full and are being returned empty whether whole or in parts;

(c) Packings, engine and boiler ;
(c) Palladium and its alloys ;
(c) Paper coated with gelatine ;
(c) Paper, Japanese tissue ;
(A) Paper, waste ;
(B) Paper, waxed ;
(B) Paraffin oil ;
(A) Paraffin wax ;
(c) Peat ;
(A) Pegs, wooden, suitable for use in the manufacture of boots and shoes ;
(A) Pepper ;
(A) Periscopes and their component parts ;
(B) Petroleum, fuel oil ;
(B) Petroleum, lighting oil ;
(B) Petroleum, gas oil ;
(B) Petroleum spirit and articles containing petroleum spirit ;
(c) Petroleum and its products not otherwise specifically prohibited ;
(A) Phosphate rock, namely :—
Apatites ;
Phosphate of lime and alumina ;
(A) Photographic sensitive films, plates, and printing paper, whether exposed or not
(A) Pickaxes ;
(B) Pickled grains and fleshes ;
(B) Pigskins ;
(c) Pimento ;
(A) Pipes, cast iron ;
(c) Pitch and all mixtures, preparations, and commodities of which pitch forms an ingredient ;
(A) Platinum, alloys of platinum, and manufactures containing platinum ;
(B) Plumbago ;
(A) Plywood ;
(A) Projectiles of all kinds and their component parts ;
Provisions and victuals which may be used as food for man, the following :—
(A) Animals, living, for food ;
(A) Arrowroot ;
(A) Baking powder ;
(A) Barley, barley meal, and pearled and pot barley ;
(A) Bean flour and meal ;
(A) Beans, all kinds, including haricots ;
(A) Biscuits ;
(A) Bread ;
(A) Butter ;
(A) Cakes ;
(A) Caramel, liquid or solid ;
(A) Cassava powder ;
(A) Cereals, prepared foods wholly or partially derived from ;
(A) Cheese ;
(c) Chicory ;
(A) Cocoa, raw, and manufactures thereof ;
(A) Cocoa husks ;
(A) Cocoa shells ;
(A) Coffee ;
(c) Condiments (except table salt) not otherwise prohibited ;
(A) Cornflour ;
(A) Corn grits ;
(A) Eggs in shells ;
(A) Egg powder ;
(A) Egg, yolk and liquid ;
(A) Farina ;
(A) Fish ;
(A) Fruit and fruit preserves ;
(A) Game ;
(A) Ginger, crystallised or preserved ;
(A) Hominy ;
(A) Honey, and articles, mixtures, and preparations containing honey ;
(A) Lard of all kinds (including imitation lard) ;
(A) Lentil flour and meal ;
(A) Macaroni ;
(A) Malt ;
(A) Malt extract, and preparations containing malt extract ;
(A) Malt sugar ;

(A) Mandioca ;
(A) Margarine ;
(A) Meat, extract of ;
(A) Meat of all kinds (including tinned and potted meat) ;
(A) Milk, condensed or preserved ;
(A) Milk powder ;
(B) Mustard ;
(A) Nuts used as fruit ;
(A) Oatmeal and rolled oats ;
(A) Onions ;
(A) Pea flour and meal ;
(A) Peas ;
(A) Pickles ;
(A) Potatoes ;
(A) Potato flour ;
(A) Poultry ;
(A) Rennet powder, rennet extract, and other preparations of rennet ;
(A) Rice and rice flour, and articles, mixtures, and preparations containing rice or rice flour ;
(A) Rye and rye flour and meal ;
(A) Sago and sago flour and meal ;
(C) Sauces ;
(A) Sausages ;
(A) Semolina ;
(A) Soups, compressed and desiccated ;
(A) Spaghetti ;
(A) Sugar, cane and beet, and articles, mixtures, and preparations containing sugar, cane or beet ;
(A) Syrups which may be used as food for man ;
(A) Tapioca and tapioca flour ;
(A) Tea ;
(A) Tomato pulp ;
(A) Vegetables of all kinds, whether fresh, dried, preserved, canned or bottled ;
(A) Vermicelli ;
(A) Wheat, wheat flour, and wheatmeal, and articles, mixtures, and preparations containing them ;
(C) Yeast, and articles, mixtures, and preparations containing yeast ;

(A) Pulp-board waste ;
(A) Quercitron bark extract ;
(C) Quillaia bark ;
(A) Raffia ;
(A) Railway carriages, locomotives and waggons, and their component parts ;
(C) Railway material (except railway carriages, locomotives and waggons, and their component parts, steel rails and steel sleepers) ;
(A) Railway material of iron or steel, the following :—
Rails ;
Sleepers ;
Springs ;
Other railway constructional material ;
Wheels, axles, and tyres ;
(B) Ramie stockings and ramie fabrics suitable for the manufacture of gas mantles ;
(A) Range finders and their component parts ;
(C) Rattan, woven ;
(A) Rattans ;
(A) Resins, resinous substances (except such as contain caoutchouc), and articles containing resins and resinous substances ;
(B) Resinous substances containing caoutchouc ;
(A) Revolution indicators suitable for aircraft ;
(C) Rhodium and its alloys ;
(C) Rock crystal ;
(B) Rubber (raw, waste, and re-claimed), solutions containing rubber, jellies containing rubber, and any other preparations containing rubber, and also balata, gutta-percha, and the following varieties of rubber, *viz.* :—Borneo, Guayule, Jelutong, Palembang, Pontianac, and all other substances containing caoutchouc ;
(B) Rubber, gutta-percha or balata, goods made wholly or partly of ;
(B) Rubbies, natural or synthetic ;
(C) Rugs (except horse rugs) ;
(B) Rugs, horse ;
(C) Ruthenium and its alloys ;
(C) Sabadilla seeds and preparations therefrom ;
(A) Sackings, old ;

(B) Sacks, coal;
(A) Saddlery, and metal fittings therefor;
(C) Salt, rock and white (except table salt);
(B) Sapphires, natural or synthetic;
(A) Sausage skins;
(B) Sealskins, untanned hair;
(B) Search-lights and their component parts;
Seeds, the following :—
(C) Canary;
(A) Carrot;
(A) Culiflower;
(B) Clover;
(B) Grass;
(A) Kohl rabi;
(A) Mangold;
(A) Mustard;
(A) Onion;
(A) Parsnip;
(A) Swede;
(A) Turnip;
(B) Selenium;
(B) Sheepskins, haired or woolled, and pelts;
(B) Shellac;
(A) Shipbuilding materials, the following :—
Condenser tubes;
Engines for use on board ship (including Diesel and other internal combustion engines for marine propulsion) and component parts of such engines;
Iron and steel castings and forgings for hulls and machinery of ships;
Machinery for steam ships and component parts thereof;
Sectional materials for shipbuilding;
Ships' auxiliary machinery;
Ships' telegraphs and component parts thereof;
Stearing gear and component parts thereof;
Winches;
Windlasses;
(B) Signalling lamps and their compenent parts;
(A) Silica bricks;
(A) Silicon-manganese;
Silk and silk manufactures, the following :—
(A) Cocoons;
(A) Raw silk and all threads, yarn and twists thereof;
(A) All threads, yarns and twists of Tussah silk and of artificial silk;
(A) Silk waste of all kinds (including artificial silk waste) and all threads yarns and twists thereof, including noils and noil yarns;
(B) Tissues and fabrics of silk of all kinds (including artificial silk), whether pure or mixed with other yarns or materials (except metal threads) in the grey or discharged, undyed, dyed or printed, unweighted or weighted, not including velvets, plushes, nets, laces gauzes, tulles, muslins, grenadines, voiles, crêpes, crêpe-de-chine and similar diaphanous fabrics, and also not including piece goods of less than 12 inches in width (except braids), trimmings, hosiery, and all made-up articles;
(A) Sisal strings, old;
(A) Sisal waste;
(C) Slagwool:
(A) Soap containing more than one per cent of glycerine;
(C) Soap (except soft soap) containing one per cent or less of glycerine;
(B) Soap, soft, containing one per cent or less of glycerine;
(B) Sodium;
(C) Sounding machines and gear;
(A) Sparking plugs;
(A) Spelter and spelter dross;
(A) Spermaceti;
(C) Spices and mixtures thereof (except pepper);
(B) Spiegeleisen;
(A) Spirits, methylated, and mixtures containing methylated spirits;
(A) Spirits of a strength of not less than 43 degrees above proof;
(C) Spirits, potable, of a strength of less than 43 degrees above proof;
(C) Sponges raw and prepared;
(A) Starch, articles containing starch, and mixtures and preparations of starch;
(A) Steel containing tungsten or molybdenum, and any tools or other articles made from such steel;
(A) Steel and steel articles containing chrome, cobalt, nickel, or vanadium;
(A) Steel angles, channels, joists, tees and other steel sectional material;
(A) Steel bars, including flats, rounds, and other sections and shapes;

(A) Steel billets, blooms and slabs ;
(A) Steel bridgework, pierwork, and structural material ;
(A) Steel flyers ;
(A) Steel hawsers ;
(A) Steel hoops ;
(A) Steel ingots ;
(A) Steel plates and sheets ;
(B) Steel rivets, bifurcated ;
(A) Steel scrap ;
(A) Steel sheet bars ;
(A) Steel stampings, suitable for aircraft ;
(A) Steel textile pins of all kinds, including card pins, comb pins, faller pins, gill pins, and hackle pins ;
(A) Steel travellers ;
(A) Steel tubes ;
(A) Steel wire rope ;
(C) Sticks, unmounted ;
(A) Straw-board waste ;
(B) Submarine sound-signalling apparatus ;
(A) Superphosphates ;
(B) Surgical bandages and dressings (except cotton wadding and cotton wool) ;
(B) Surgical instruments ;
(A) Swords and their component parts ;
(B) Syringes, hypodermic ;
(C) Talc, all forms, including French chalk ;
(A) Tallow ;
(A) Tanning extracts and substances for use in tanning ;
(A) Tantalum, alloys of tantalum and ores containing tantalum ;
(A) Tar, coal ;
(B) Tar, vegetable ;
(B) Tar, wood ;
(A) Tarpaulins ;
(A) Telegraphs (including wireless) and telephones, and instruments and material for ;
(A) Telescopes ;
(B) Tents and their component parts ;
(A) Terneplates and receptacles made from terneplates ;
(A) Theodolites ;
(A) Thermometers ;
(A) Thorium and its alloys ;
(B) Tin, and alloys of tin not otherwise specifically prohibited ;
(C) Tin, manufactures of (except hollow-ware, tin plates, and receptacles made from tin plates ;
(B) Tin ore ;
(A) Tin plates and receptacles made from tin plates ;
(C) Tissues manufactured wholly or partly of wool or hair (except khaki woollen or worsted cloth) ;
(A) Titanium, alloys of titanium and titanium ores ;
(C) Tobacco ;
(A) Tools, small, the following :—
Boring cutters ;
Chucks ;
Files, other than shoemakers' seat files ;
Hacksaws ;
Lathe tools ;
Measuring tools ;
Milling cutters ;
Reamers ;
Screwing tackle ;
Slitting saws ;
Thread milling hobs ;
Twist drills ;
(B) Torpedoes and their component parts ;
(B) Torpedo nets ;
(B) Torpedo tubes ;
(A) Tungsten (except tungsten filaments for electric lamps) ;
(B) Tungsten filaments for electric lamps ;
(B) Tungsten ores (including ferberite, hubnerite, scheelite, and wolframite) ;
(A) Turnbuckles suitable for aeroplanes ;
(B) Turpentine (oil and spirit), and articles containing turpentine ;
(B) Turpentine substitute, and articles containing turpentine substitute ;
(B) Tyres for motor vehicles and for cycles (whether attached to a vehicle or cycle or not), together with articles and materials especially adapted for use in the manufacture or repair of tyres ;

(A) Umbrella ribs, tubes, and tube frames;
(B) Uniform clothing (except second-hand naval and military uniform clothing);
(A) Uniform clothing, second-hand naval and military;
(A) Uranium, alloys of uranium, and uranium ores;
(C) Valves, gas, steam and water;
(B) Vanadium;
(B) Varnishes containing shellac, oil, turpentine or turpentine substitute;
(C) Varnishes not otherwise prohibited;
(B) Vessels;
(B) Vices;
(B) Vinegar containing not more than 6 per cent of acetic acid;
(A) Vinegar essence and similar preparations containing more than 6 per cent of acetic acid.
(B) Waggons, four-wheeled, capable of carrying one ton or over, and their component parts;
(A) Waggon covers;
(C) Water bottles suitable for military use;
(C) Wax, carnauba;
(B) Waxes, animal, mineral, vegetable, and composite waxes not, otherwise prohibited;
(B) Web equipment;
(A) Whalebone;
(A) Whale fins;
(A) Whalebone meal;
(C) Wine;
(A) Wire, barbed, and galvanised wire, and implements for cutting or fixing such wire;
(A) Wire, card;
(A) Wire, heald;
(A) Wire, iron;
(A) Wire, reed;
(A) Wire rods, iron;
(A) Wire, steel;
(A) Wire rods, steel;
(B) Wires, insulated;
(C) Wood-screws made of iron or steel;
(A) Wood and timber of all kinds, hewn, sawn or split, planed or dressed;
(A) Wood pulp;
Wool and wool manufactures, the following:—
(A) Saddle felt;
(A) Saddle serge;
(B) Scarves, shawls, jerseys, cardigan jackets, men's gloves, men's socks, men's hosiery and men's underwear of all kinds manufactured wholly or partly of wool;
(B) Stockinette manufactured wholly or partly of wool;
(B) Wool, raw, and mixtures thereof;
(B) Wool tops and mixtures thereof;
(B) Wool noils and wool waste and mixtures thereof;
(B) Woollen and worsted yarns and mixtures thereof;
(A) Woollen and worsted cloth, khaki, and mixtures thereof;
(A) Woollen collar check;
(B) Woollen rags, shoddy, and mungo, applicable to other uses than manure;
(C) Wool, all manufactures, mixtures and products of, not otherwise specifically prohibited;
(B) Wool grease;
(B) Wolfenite;
(B) X-ray apparatus;
(A) Zinc ashes;
(B) Zinc ore;
(A) Zinc, alloys of zinc, manufactures of zinc, and zinc dust;
(A) Zirconium and its alloys;
(B) Zirconium minerals.

Given at Our Court at Buckingham Palace, this Tenth day of May, in the year of our Lord One thousand nine hundred and seventeen, and in the Eighth year of Our Reign.

GOD SAVE THE KING.

No. 7125-C.-W.—In exercise of the powers conferred by Section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), the Governor General in Council is pleased to direct that the following additions shall be made in the Schedule appended to this Department Notification No. 66-C.W.D., dated the 13th January 1917, as subsequently amended, *viz.*:—

Additions.

Colman, P. C.
Dastoor, N. C., Canton.

C. E. LOW,

Secretary to the Government of India.

No. 404-I.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

CIVIL WORKS.

Irrigation.

Simla, the 18th June 1917.

Review of Irrigation in India in 1915-16.

Classification of Irrigation Works

Irrigation Works in India are divided into two main classes, *viz.*, major and minor works. Major Works are sub-divided into :—

(*a*) Productive public works, the capital of which is usually provided from borrowed money.

(*b*) Protective works, designed as a protection against famine, the capital of which is provided from current revenues, and is usually met from the annual grant under Famine Relief and Insurance.*

Capital and revenue accounts are kept for all major works.

Minor works are constructed from funds provided from the current revenues of India, and, broadly speaking, consist of irrigation systems which are not sufficiently important to treat as major works. Some of them are old works constructed by the former rulers of this country, and extended or restored by the British Government; some are works which have been constructed by the British Government; others, again, are village works originally provided by private or communal effort, the control of which the State has been obliged to assume owing to disputes between the parties interested or their inability to maintain the efficiency of the works.

Capital and revenue accounts are maintained for the more important minor works, but for those on which the capital outlay has not exceeded half a lakh of rupees, revenue accounts only are, as a rule, maintained. There is a third class of minor works, consisting for the most part of small tanks, for which neither capital nor revenue accounts are kept. These exist principally in the Madras Presidency.

Productive Public Works.

2. Productive public works are expected within 10 years after the probable date of their completion to yield sufficient revenue to pay their working expenses and the annual interest calculated at 4 per cent on the capital invested. No project is now sanctioned as a productive public work unless it can be shown beyond reasonable doubt that when fully developed it will fulfil these conditions. This standard was not attained in the case of the earlier irrigation projects, and thus it has happened that several large irrigation works, which were financed from borrowed capital, are not remunerative. There are 14 such works, *viz.*, two in Bihar and Orissa and two in Bengal, seven in the Deccan and Gujarat, two in Madras and one in the North-West Frontier Province. They are still retained on the list of productive works, but expenditure against their capital account is now charged against the current revenues of India. The total accumulated losses on these 14 works have exceeded the sum of $11\frac{3}{4}$ crores. But though they have proved financial failures in the ordinary commercial sense, they have been indirectly of great value in securing large areas of cultivation against the vicissitudes of the seasons.

3. The remaining works in operation, 46† in number, satisfy productive conditions. These works collectively paid during the year 9·59 per cent on

*NOTE—In such cases the expenditure is chargeable to the main head "35—Construction of Protective Irrigation Works." Expenditure in excess of this grant is chargeable to "42 A.—Expenditure on Protective Irrigation Works in addition to that charged to Famine Relief and Insurance."

†NOTE.—Except where otherwise stated, this review relates to works actually in operation The figures in the appended Financial Results of Irrigation operations deal both with works in operation and with those under construction. Hence the figures in the review do not at first sight agree with those contained in the statements referred to

their capital outlay; while after paying interest charges, the surplus revenue, which they had contributed to the general revenues of the country up to the end of 1915-16, amounted to nearly 54½ crores of rupees against 45·44 crores, the capital invested on them. The financial results, and the mileage in operation for all productive public works in operation, are shown separately by provinces in Statement I.

eas irrigated, return realised roductive ks.

4. During the year under review the total area irrigated by all the productive public works, excluding branches in Native States of the Punjab, amounted to 16,639,600 acres.* Towards this total the Punjab canals contributed 7·3 million acres, Madras 3·5, the United Provinces 3 and Sind 1·4 million acres. In Bihar and Orissa an area of 815,900 acres was attained. The return on capital is highest in Madras, where the canals yielded 13·55 per cent, excluding the Kurnool and Barur systems referred to in paragraph 2, expenditure on which is charged to Revenue. The next province in this respect is the Punjab, where a return of 10·90 per cent was realised. In the United Provinces and Sind the returns realised were 8·34 per cent and 7·29 per cent, respectively. Details regarding other provinces and administrations will be found in Statement I. The return of productive works as a whole, excluding those under construction and not earning revenue, was 8·14 per cent on the capital outlay.

otective Works.

5. There were in operation in the year under review 33 protective works, which together irrigated a total of 444,400 acres. The most important works are the Ramtek reservoir in the Central Provinces, the Betwa and Ken canals in the United Provinces, the Rushikulya in Madras, and the Nira and Godavari systems in the Bombay Presidency. A number of small but interesting tank works are to be found in the Central Provinces. They were sanctioned as experimental works, in accordance with the recommendations of the Irrigation Commission, in order to test how far the people were willing to resort to irrigation for the maturing of their crops and what water rates they were prepared to pay. The results obtained are gratifying and show that the people are beginning to realise the great advantages of irrigation.

Minor Works' orks for which ital and revenue accounts are pt.

6. There were 119 works so classed in 1915-16, the majority of which are in Bombay and Madras. Eight are purely navigation works. The net revenue paid by works of this category amounted to Rs. 32,45,206 (excluding navigation canals) or a return of 7·59 per cent on the capital outlay, against 8·39 per cent in the previous year. Nearly all the minor works in Sind return exceptionally high percentages. It is in contemplation to transfer these to the major works class as soon as it is possible to amalgamate them with certain large projects which are in contemplation. The total area served by works of this class was 2,072,000 acres. This figure includes the area shown under Burma, *viz.*, 496,105 acres, which is not under actual irrigation, but represents the area of cultivation on lands reclaimed by river flood embankments.

Vorks for ich only revenue accounts are t.

7. There are numerous works for which only revenue accounts are maintained. They are credited with a share of the land revenue depending on their maintenance and are debited with all expenditure incurred on construction, extension, improvements and maintenance. During the year reviewed these works irrigated an area of 2·5 million acres and returned a net revenue of Rs. 35,79,707.

orks for which er Capital nor nue accounts tept.

8. As explained in the opening paragraph of this review, practically all the works of the class which have neither capital nor revenue accounts are situated in the Madras Presidency. They consist of some 37,000 tanks and irrigation channels, mainly the former, the improvements and repairs of which are executed by the Public Works Department, except in the case of the smaller works which are maintained by civil officers. The areas irrigated by works of this class in 1915-16 aggregated 3,474,200 acres. The area irrigated in 1914-15 was 3,401,200 acres.

PUNJAB.

9. In the Punjab the climatic conditions for the whole year (1915-16) were unsatisfactory. During the *kharif* rain in February and March helped early sowings but the cultivators could not make full use of it as they were busy in harvesting

*NOTE—This includes the area of old irrigation shown separately in paragraph 19 of this review.

the bumper rabi crops of 1915 till late in the month of April. The prevalence of plague on the Western Jumna and Sirhind canals also restricted early *kharif* sowings. The failure of the monsoon kept river supplies low and Inundation canals got less water than usual. The hot, dry weather caused a scarcity of fodder in the *kharif* particularly in the districts of Rohtak and Hissar and in Jind and Patiala States. Grass hoppers and other insects did some damage to crops on all canals, more especially on the newer ones. On the Lower Chenab canal and Lower Jhelum canal the activity of the boll worm made it necessary to grant fairly liberal remissions on account of the damage done to the cotton crops.

The rabi conditions were similar to the *kharif*. There was rain in September and October and a large area of rabi crops was sown. Much of the "barani" area was irrigated by the canals later on when the usual winter rains failed. The rivers were exceedingly low during the rabi and much difficulty was experienced in successfully adjusting the abnormally short supply to an exceptionally large demand.

In spite of unfavourable conditions and scanty rainfall the results were satisfactory. The area irrigated by works of all kinds was 8,884,811 acres of which 8,448,987 acres were matured. The corresponding figures for the triennium ending 1914-15 are 8,615,758 and 8,220,530 respectively, the increase being due mainly to the development of irrigation on the Upper Chenab canal and Lower Bari Doab canals.

The Colony canals, the Lower Chenab and Lower Jhelum, maintain their high reputation as productive investments. They irrigated 2,284,079 and 834,176 acres and earned a gross revenue of 159 and 41 lakhs, respectively, the percentages of net revenue being 39 78 and 20·70 on the Capital outlay. These figures include indirect receipts in the shape of land revenue, malikana, interest on the sale value of land and revenue generally that would not have existed but for the construction of the Colony canals and the colonization and irrigation of the Crown waste lands. If these special receipts are excluded these canals take an ordinary place among those Punjab canals whose returns are not exaggerated by indirect receipts.

The Upper Bari Doab, the Sidhnai, and the Upper Sutlej canals have also done well as their net percentage returns of 15·29, 51·55 and 18·50 respectively clearly show.

The Triple canals (the Upper Jhelum, Upper Chenab and Lower Bari Doab) show a deficit. Development on these canals has been slower than was anticipated, owing to floods in the Jhelum river delaying the completion of the head-works of the Upper Jhelum canal at Mangla. That canal has now been opened and a steady expansion of irrigation on the Triple scheme may be expected within the next few years.

The Indus Inundation canals are disappointing. The return on these canals is little or nothing, the expenditure on maintenance being heavy.

The Sutlej Valley project and the Haveli project are being modified and revised. The Woolar Lake Barrage scheme is receiving further attention in connection with its financial details. New projects under investigation are the Bakra Dam scheme for the extension of irrigation in Hissar and Rohtak and the Sind Sagar Doab project which contemplates the irrigation of a large tract of country with Indus water.

UNITED PROVINCES.

10. In the United Provinces the year was marked by deficient rainfall. The monsoons broke early in July but, for the greater part of that month and August, dry weather prevailed with occasional showers. At the end of August and early in September a cyclonic storm travelled up from the Bay and gave very heavy rain in the Cawnpore, Fatehpur and part of the Etawah districts. In the districts of Bundelkhand however the monsoons were well sustained throughout the season. There were no winter rains except light scattered showers in February.

Supplies were generally sufficient for the productive canals during the kharif except for the Ganges canal at the end of August when the demand was intense.

During the rabi, supplies were sufficient to meet the strong demand till December, but after that date the supplies fell and the demand could not be fully met.

There was little or no demand for irrigation from the protective canals whether in the kharif or rabi seasons.

The total area irrigated, 3,243, 986 acres, was 23,286 acres less than th at irrigated in the previous year, but 105,504 acres more than the average area of 3,138,482 acres for the three years ending 1914-15.

The total assessment of the year was 127¾ lakhs of rupees or Rs. 3 lakhs more than in 1914-15.

MADRAS.

11. In Madras the rainfall of both monsoons was above the average and the net cropped area in the Presidency during the year under review was 39 millio. acres, the same as in the previous year. The character of the season was favourable and the area irrigated under all classes of works, was 7,378,814 acres, exceeding the previous year's figures by about 200,000 acres.

SIND.

12. In Sind the rainfall is usually negligible and the cultivation depends almost entirely on canal irrigation. The canals depend for their supply on the inundation of the river Indus. The inundation of 1915 was, on the whole, an exceptionally low one. A peculiar feature was the unusually high river level at the commencement of the season and the subsequent failure to realize this promise of a good inundation. It is considered that the river has not reached its fair irrigating level until the reading on the gauge at Bukkur is 13 feet and that on the Kotri gauge is 17 feet. During the year under review, the 13 feet level on the Bukkur gauge was never reached and indeed readings of 12 feet and over were recorded for 5 days only. The Kotri gauge readings are now consistently higher than they used to be and the 'fair irrigating level' of 17 feet was recorded for 65 days as against 100 days in 1914 and 66 in 1913. A scanty amount of rain fell which gave no help and the only way to ward off disaster was to resort to a very rigid system of rotation. This was done with great success and consequently in spite of the low river level and the insufficient supplies in some of the canals, the year was not by any means a bad one.

The area irrigated and gross revenue during the year show a decrease of 400,000 acres and an increase of Rs. 65,000 compared with the figures for the previous year. The area irrigated at present is about a quarter of the culturable area of the province. It will, however, be possible to bring a much larger area under irrigation if the river water be headed up to the required level by the construction of a barrage across the Indus. A project for such a barrage just below Sukkur, with two large canals, one on the right and one on the left bank of the Indus, is under preparation.

BOMBAY.

13. In the Presidency proper (Deccan and Gujrat) cultivation is mainly dependent upon rainfall and the tanks and canals, therefore, are useful for the purpose of growing the more valuable crops or to counteract the evil effects of a deficient rainfall. The irrigation schemes in this part of the country involve the construction of storage reservoirs and are costly compared with t hose of Sind.

In Gujrat the rainfall during the year was much below the average. The Hathmati river gave a very poor supply and the northern part of Gujrat suffered severely, and although the best use was made of the available supply in the Hathmati and Khari systems the area irrigated was about 1-10th only of the previous ten years' average. In the Kaira and Panch Mahals districts too the supply was poor, but some of the tanks proved useful. In the Deccan Irrigation division the rainfall was, on the whole, more favourable, and consequently there was le demand for water. Hence, the irrigation on the works in operation was less than the average, especially on the largest work, the Nira Left Bank canal. The Godavari canals are now practically completed and the area of irrigation should increase rapidly.

Works in progress.—Two large protective works are under construction in the Deccan. These are the Pravara River Works project and the Nira Right Bank Canal project. The storage for the former is at Bhandardara and is termed "Lake Arthur Hill". The dam is about 100 feet high now and will eventually be 270 feet high. Good progress was made with the Nira Right Bank Canal project. The foundations for the new dam at Bhatghar have been taken out over most of the length, and more than one million cubic feet of masonry has been laid. This project, when completed, will be the largest protective Irrigation work in this Presidency.

BENGAL.

14. The canal systems in Bengal, the most important of which are the Midnapur canal, the Hijili Tidal canal, the Circular and Eastern and the Madaripur Bhil systems are used principally for navigation purposes. The Midnapur canal is also utilised for irrigation.

The total area irrigated by the last named was 83,649 acres, showing an increase compared with the preceding year. The increase was chiefly under long leases of the kharif irrigation. The financial results of this work do not fulfil productive conditions, the revenues being just sufficient to meet the working expenses. The estimated value of crops raised on the area irrigated by it amounted to Rs. 51 lakhs.

BIHAR AND ORISSA.

15. In Bihar and Orissa the Sone and Orissa canals of the productive class are used both for irrigation and navigation. The area irrigated during the year under review was 815,947 acres showing a decrease of 92,469 acres as compared with the preceding year. The decrease was chiefly on the Sone canals, and was due to a much smaller *rabi* area having been irrigated owing to seasonable and well-distributed rainfall during the year under report. The financial results of these works do not fulfil productive conditions, but the estimated value of crops raised on the area irrigated by them amounted to over 4 crores of rupees, or two-thirds of the total capital expended on these works. Of the whole length (61 miles) of the Tribeni canal 59 miles were in operation during the year under review, the remaining portion being opened shortly after the close of the year. The prospects of the demand for canal water are favourable. The area irrigated during the year under report was 54,090 acres against the preceding triennial average of 48,066 acres. This is almost the area anticipated in the project forecast. But compared with the previous year, there was a falling off of 22,048 acres in the area irrigated by the canal. This decrease was partly due to plentiful rainfall in the middle and latter portions of the *kharif* season and partly to irrigation operations having been stopped on account of the serious damage caused to the canal by heavy floods.

The construction estimate of the canal was closed on 31st March 1914. The works not finished or begun on the 1st April 1914 are being carried out on a schedule, sanctioned by the Government of India, of incomplete works to be finished by the 31st March 1920.

BURMA.

16. In Burma the season was a good one, the rainfall being generally up to the normal and well distributed, except in the Meiktila district where the early and late rains were untimely and the middle rains failed altogether with the result that little irrigation was done there. Some slight damage was done by flood in the Mandalay district and also in the Minbu district.

The area irrigated by the major canals was 269,169 acres, an increase of over 2,000 acres on the area of 1914-1915. The estimated value of the crops grown on land irrigated by major works amounted to 83·8 lakhs as against 71·6 lakhs in the previous year.

CENTRAL PROVINCES.

17. In the Central Provinces, the monsoon, throughout the province, gave ample and exceptionally well distributed rain. The total area irrigated was 52,294 acres including 6,731 acres irrigated free of charge from the Mahanadi canal as compared with 44,405 acres in the preceding year. The gross revenue realized during the year was Rs. 1,48,834 as against Rs. 1,63,926 during the previous year.

NORTH-WEST FRONTIER PROVINCE.

18. The rainfall in the North-West Frontier Province was less than that of the previous year and was about 69 per cent of the normal. During *kharif* the rainfall was fairly good and fairly well distributed except in Peshawar. There was practically no rain in November 1915 but during December 1915 and January and February 1916 the rainfall was generally sufficient.

The total area irrigated during the year under review was 307,145 acres against 237,822 acres in the preceding year. The increase was due to the development of irrigation on the Upper Swat River canal.

[Summary of irrigation results.] 19. The following table summarises the results of irrigation works for all India during 1915-16 in comparison with those of the two previous years :—

Results of irrigation works in operation in India.

Class of work.	Capital outlay to end of the year on works in operation.	Gross revenue during the year.	Net revenue during the year.	Percentage of net revenue on capital outlay to end of year.	Net profit during the year *i.e.*, net revenue less interest charges.	Area irrigated.
	Rs.	Rs.	Rs.	Per cent.	Rs.	Acres.
I.—Productive ...	55,69,45,166	6,66,27,995	4,53,42,324	8·14	2,69,30,150	16,639,600
II.—Protective ...	6,84,62,305	17,87,340	4,50,175	0·66	—17,94,140	444,400
III.—Minor works for which capital and revenue accounts are kept (including works under construction).	6,49,42,877	54,35,485	29,42,609	4·53	14,63,555	2,072,000
IV.—Minor works for which only revenue accounts are kept.	...	68,55,227	35,79,707	...	...	2,514,400
V.—Works for which neither capital nor revenue accounts are kept.	...	1,61,68,768	1,12,95,067	...	...	3,474,000
Total 1915-16 ...	69,03,50,348	9,68,74,815	6,36,09,882	(*a*) 7·06	2,65,99,565	25,144,600
Total 1914-15 ...	64,00,46,560	10,02,80,767	6,26,34,340	(*a*) 7·64	2,84,72,727	25,578,100
Total 1913-14 ...	61,21,21,482	9,46,71,850	6,33,70,373	(*a*) 8·22	...	24,913,400

(*a*) Percentage calculated on works of classes I, II and III.

The figures in the last column of the foregoing statement include irrigation performed by certain old irrigation works in Bombay and Madras of which the capital cost is not known. The acreage under irrigation and the revenue derived from these works are shown below.

		Area irrigated by old works.	Gross Revenue.	Net Revenue.
		Acres.	Rs.	Rs.
Bombay ...	Productive	145,380	3,05,506	2,09,987
	Minor	294,742	5,82,676	3,80,944
Madras ...	Productive	1,348,436	45,50,434	40,32,866
	Protective	58,100	67,000	67,000
	Minor	218,898	6,36,619	6,01,907
	Total ...	2,065,556	61,42,235	52,92,704

The total area irrigated was 25 million acres, while the value of the crops raised is roughly estimated at Rs. 82 crores.

20. The sub-joined table exhibits the outlay incurred by the State during the year 1915-16 on all classes of irrigation works :— Outlay in 1915-16.

	Capital outlay (direct charges).	Minor additions, maintenance, and working expenses (direct charges).
Works under construction.	Rs.	Rs.
Productive ...	27,33,667	...
Protective ...	56,50,550	...
Minor ...	7,78,818	...
Total ...	91,63,035	...
Works in operation.		
Productive ...	96,61,803	2,01,25,993*
Protective ...	17,77,096	12,87,052*
Minor ...	5,30,552	24,30,106
Total ...	1,19,69,451	2,38,43,151
Works under classes IV and V ...	...	81,02,638
Grand Total ...	2,11,32,486	3,19,45,789

* Inclusive of share of collection charges in the Civil Departments in Madras, Bombay and Burma.

21. A comparison of the acreage of crops matured by means of the Government irrigation systems, with the total area under cultivation in the several provinces, is given below :— Comparison of total cropped area with area irrigated.

Province.	Net area cropped.	Area irrigated by Government irrigation works.	Percentage of irrigated area to total cropped area	Capital cost of Government irrigation works end of 1915-16 in lakhs of rupees.	Estimated value of crops raised on areas receiving State irrigation, in lakhs of rupees.
	Acres.	Acres.	Per cent.		
Burma	14,089,000	1,271,000	9·0	212	411
Bengal	24,454,000	109,000	0·4	239	81
Bihar and Orissa ...	8,230,000	878,000	10·6	627	404
United Provinces of Agra and Oudh ...	35,633,000	3,244,000	9·1	1,237	1,601
Ajmer-Merwara ...	291,000	19,000	6·5	35	5
Punjab	19,380,000	8,219,000	42·4	2,175	2,751
North-West Frontier ...	2,278,000	307,000	13·4	256	143
Sindh	3,400,000	3,378,000	99·3	324	800
Bombay Deccan ...	24,113,000	282,000	1·2	486	188
Central Provinces (excluding Berar) ...	17,083,000	52,000	0·3	171	20
Madras	39,175,000	7,379,000	18·8	1,102	1,868
Baluchistan	22,000	7,000	31·8	39	2
Total ...	188,148,000	25,145,000	13·3	6,903	8,274

rigation works mpleted since 900-01.

22. The statement below contains a list of the irrigation systems in the several provinces in India which were completed in or since the year 1900-01.

Province.	Name and class of work.		Total direct cost to end of 1915-16.	Irrigable area.	Principal crops that can be produced.
Madras ...	Nagavalli River System	Productive ...	16,19,049	23,814	Rice.
	Divi Pumping " ...	Do. ...	18,78,872	50,000	Do.
Bombay Deccan.	Kadva River Works ...	Do. ...	9,71,741	14,637	Sugarcane, rice, ground-nut, gram, wheat, bajri, and jowari.
	Mhaswad Tank ...	Protective ...	20,05,553	24,800	
	Chankapur " ...	Do. ...	18,24,088	15,109	
	Godavari canal ...	Do. ...	93,55,562	79,440	Sugarcane, wheat, ground-nut, bajri, rice, gram and chillies.
	Fathri Tank ...	Minor ...	6,27,825	2,500	Ground-nut, jowari, wheat, cotton and maize.
	4 small tanks ...	Do. ...	8,67,033	9,200	Gram, rice and wheat.
	Jamada canal ...	Do. ...	9,91,178	5,000	Wheat, rice, maize, jowari, bajri, gram, tur, udid, mug, ground-nut, cotton and tobacco.
Sind ...	Jamrao canal ...	Productive ...	83,70,122	300,000	Cotton, bajri and wheat.
	Nasrat canal ...	Do. ...	18,20,144	104,100	Cotton, jowari, bajri and oilseeds.
	Dad canal ...	Do. ..	25,61,185	145,400	Cotton, jowari, bajri and oilseeds.
	2 small canals ...	Minor ...	4,63,957	53,757	Rice and bajri.
Bihar and Orissa	Dhaka canal ...	Protective ...	5,70,173	12,000	Rice.
United Provinces.	Ken canal	Do. ...	57,76,004	152,200	Rice, wheat and gram.
	Dhassan canal ...	Do. ...	46,95,761	104,400	Wheat and gram.
	Pahuj and Garhmau canals.	Do. ...	8,06,755	18,500	Wheat, gram and rice.
	Ghori canal ...	Do. ...	3,90,293	6,500	Wheat, barley and gram.
	Sukhra canal ...	Minor ...	2,04,079	4,700	Rice, gram, linseed, wheat and barley.
Burma ...	Mandalay canal ...	Productive ...	56,62,039	59,115	Rice.
	Shwebo canal ...	Do. ...	57,19,062	170,387	Do.
	Mon canals ...	Do. ...	54,72,477	68,000	Do.
Central Provinces.	Ramtek Reservoir ...	Protective ...	27,47,851	48,000	Rice, wheat, sugarcane and oranges.
	14 small tank projects ...	Do. ...	35,99,045	69,596	Rice.
North-West Frontier Province.	Paharpur canal ...	Productive ...	9,05,444	63,450	Wheat and millets.
		Total ...	6,99,05,292	1,604,605	

Work sanctioned or under construction.

23. In the two succeeding statements particulars are given of the more important projects which are in course of construction or under investigation.

Sanctioned works.

Province.	Name and class of work.		Estimated cost, direct and indirect.	Expenditure to end of the year 1915-16 direct and indirect.	Irrigable area in acres.	Districts benefited.	Principal cro that will b produce
			Rs.	Rs.			
Punjab	*Lower Jhelum canal ...	Productive	1,89,63,988	1,59,65,762	668,921	Gujrat, Jhang and Shahpur.	Wheat, cotton a seeds.
	*Upper Chenab canal ...	Do.	3,73,57,024	3,45,01,593	539,936	Sialkot, Gujranwala, Lahore and Lyallpur.	Wheat, maize, cotton and oil-
	*Upper Jhelum canal ...	Do.	4,42,96,559	4,23,61,119	327,928	Gujrat	Wheat, cotton seeds.
	*Lower Bari Doab canal	Do.	2,23,28,402	2,10,81,992	751,055	Lahore, Montgomery and Multan.	Wheat, maize, and grain.
N.-W. F. Province.	*Upper Swat River canal	Do.	1,99,24,287	1,92,26,590	381,562	Peshawar ...	Wheat, barley a
		Carried over ...	14,28,70,260	13,31,37,056	2,669,402		

*In operation.

ce.	Name and class of work.		Estimated cost, direct and indirect.	Expenditure to end of the year 1915-16, direct and indirect.	Irrigable area in acres.	Districts benefited.	Principal crops, that will be produced.
		Brought over	Rs. 14,28,70,260	Rs. 13,31,37,056	2,669,402		
	Permanent Head Works, Upper Ganges canal.	Productive	33,78,324	27,17,123	86,166	Saharanpur Muzaffarnagar, Meerut, Bulandshahr, Aligarh, Muttra, Agra, Etah and Mainpuri.	Sugarcane, wheat and cotton.
	Ghaggar canal ...	Protective ...	35,04,454	26,76,889	66,000	Central up-lands of Mirzapur.	Rice and wheat.
Central Provinces.	*Weinganga canal ...	Productive	38,03,204	31,80,471	78,965	Balaghat and Bhandara.	Rice.
	*Mahanadi „ ...	Do. ...	99,30,217	54,07,082	360,000	Raipur ...	Do.
	Tandula „ ...	Protective ...	99,98,807	61,09,748	263,412	Drug ...	Do.
	Ghorajheri tank ...	Do. ...	12,37,507	8,54,213	15,000	Chanda ...	Do.
	Chorkhamara tank project.	Do. ...	8,65,484	3,82,811	20,000	Bhandara ...	Do.
	Bodalkhassa tank project	Do. ...	6,57,288	2,81,745	18,376	Bhandara	Do.
	Naleshwar tank project ...	Do. ...	6,32,542	4,40,151	12,000	Chanda ...	Do.
	*Asola Mendha tank ...	Productive ...	17,97,578	16,77,472	60,000	Chanda ...	Rice and wheat.
Madras.	Mopad reservoir ...	Protective ...	21,16,011	14,92,829	12,500	Nellore ...	Rice.
	Toludur project ...	Productive...	21,33,200	7,57,357	25,000	South Arcot ...	Do.
Bombay Deccan.	Nira Right Bank canal ...	Protective ...	2,57,72,499	94,90,654	283,000	Phaltan, Poona, Satara, Sholapur.	Sugarcane, ground-nut, bajri, wheat, rice, gram and chillies.
	*Pravara River canals ...	Do. ...	76,10,826	59,19,491	65,088	Ahmednagar ...	
	Budhihal tank ...	Do. ...	14,54,611	5,09,166	5,718	Sholapur ...	Jowari and wheat.
	Gokak canal extension ...	Do.	1,97,17,147	...	132,000	Belgaum, Bijapur and the Native States of Kolhapur, Mudhol, Sangli, and Kurundwad.	Sugarcane, wheat, bajri, and oil seeds.
nd ...	* Mahiwah	Productive	15,17,356	14,37,167	145,145	Sukkur	Rice, jowari, wheat, barley, bajri, cotton and oil-seeds.
har and Orissa.	* Tribeni canal ...	Protective	79,20,122	74,84,827	76,138	Champaran ...	Rice.
rma	Ye-u canal	Productive	50,54,752	31,73,489	108,294	Shwebo	Do.
	Twante canal ...	Do.	68,00,973	†36,29,262	...	Hanthawaddy ...	A navigation work.
		Total ...	25,88,12,162	19,07, 003	4,502,504		

* In operation.

† This represents outlay on the Canal improvement scheme exclusive of expenditure on the Dredging plant which to end of 1915-16 cost Rs. 32,43,517.

Projects under investigation.

Province.	Name and probable classification of work.		Estimated or approximate direct cost in lakhs of rupees.	Irrigable area in acres.	Districts benefited.	Principal crops that will be produced.
ras ...	Cauvery reservoir project	Productive ...	409	363,000	Tanjore ...	Rice.
	Kistna reservoir project...	Ditto ...	800	735,000	Kistna and Guntur ...	
	Velgode project ...	Ditto ...	28	61,000	Kurnool	
	12 smaller schemes ...	Mainly protective.	344	355,000	Ganjam, Nellore, Kurnool, Coimbatore, Anantapur and Salem.	

Province.	Name and probable classification of work.		or approximate direct cost in lakhs of rupees.	Irrigable area in acres.	Districts benefited.	Principal crops, that will be produced.
Bombay	Mutha Right Bank canal extension.	Productive ...	175	340,000	Poona	Sugarcane, ground-n bajri, jowari, wheat, grain, etc.
	Right Bank canal from the tail water of the Bombay Hydro-Electric scheme.	Minor ...	27	13,500	Thana and Kolaba ...	Sugarcane, garden c rabi and hot, we crops.
Sind ...	Rohri canal, Sukkur Barrage and widening of Eastern Nara Supply channel.	Productive ...	762*	,000*	The whole of the Left Bank Division comprising three Revenue districts, *viz.*, Nawabshah, Hyderabad and Thar and Parkar.	Cotton, wheat and rice.
	Sultanwah, Begari canal	Do. ...	16	177,700	Sukkur and Upper Sind Frontier.	Rice, jowari, bajri, w and oilseeds.
Bengal ...	Damodar canal ...	Do. ...	40	150,000	Burdwan	Rice.
Bihar and Orissa	Extension of the Tribeni canal.	Protective ...	16	50,000	Champaran	Do.
	Karamnasa project ...	Do. ...	7	30,000	Shahabad	Do.
	Kiul River scheme ...	Productive ...	55	13,000	Monghyr	Do.
United Provinces	Belan canal	Protective ...	15	305,000	Khairagarh Pargana, Allahabad district.	Rice and wheat.
United Provinces and Punjab.	Sarda-Ganges, Jumna feeders project.	Productive ...	646	1,524,000	*In the United Provinces*— Rampur State, Pilibhit, Shahjahanpur, Hardoi, Bareilly, Moradabad, Budaun, Saharanpur, Muzaffarnagar, Meerut, Bulandshahr, Aligarh, Muthra, Agra, Etah, Mainpuri, Farukhabad, Etawah, Cawnpore, Fatehpore and Allahabad. *In the Punjab*— Gurgaon, Karnal, Delhi, Rohtak, Hissar, Patiala, and Jhind States.	All the principal *rabi* an *kharif* crops grown in th United Provinces.
Alternative ...	...	...	...	...		
United Provinces	Sarda-Kicha Feeder and Sarda canal for Oudh.	Do.	721	1,645,000	Pilibhit, Shahjahanpur, Kheri, Bareilly, Hardoi, Lucknow, Unao, Rae Bareilly, Sultanpur, Partapgarh, Sitapur, and Bara banki.	All the principal *rabi* an *kharif* crops grown in th United Provinces.
Punjab ...	Sutlej Valley project ...	Do.	875	3,000,000	Lahore, Ferozepore, Montgomery, Multan, Bikaneer and Bahawalpur States.	Wheat, gram, jowar an cotton.
Burma ...	Remodelling the Kinda canal.	Do.	15	85,000	Kyaukse	Rice.
Central Provinces.	Pangoli Nalla tank project now called Bagh tank.	Protective ...	59	75,000	Bhandara	Do.
	Deena Nadi tank project	Do.	20	35,000	Chanda	Rice and sugarcane.
	Uskal and Gangulpara combined.	Do.	13	15,500	Balaghat	Rice.
	Hasdeo river scheme ...	Do.	248	455,000	Bilaspur	Rice and sugarcane.
	Bina river scheme ...	Do.	37	250,000	Saugor	Wheat, rice and sugarcan
	Bahoribunda tank project	Do.	10	30,000	Jubbulpore	Rice and wheat.
	Kalimati, now called Chandi tank.	Do.	10	12,700	Balaghat	Rice.
	Lower Weingunga canal project.	Do.	46	73,000	Bhandara and Chanda ...	Rice.
	Kanhan canal scheme ...	Do.	146	375,000	Nagpur, Bhandara and Chanda.	Rice, wheat and sugarcan
	Pench river scheme ...	Do.	68	...	... ...	Proposed to feed Kanhan canal and Ramtek re servoir.
	Kharung tank project ...	Do.	24	80,000	Bilaspur	Rice.
Baluchistan ...	Anambar reservoir project	Productive ...	32	80,000	Loralai	Wheat and barley.
	Torwal reservoir project	Do.	18	44,000	Ditto	Wheat, barley and jowari.
	Gamboli reservoir project.	Do.	60	218,000	Sibi	Wheat and barley.
	Zhob project ...	Do.	63	209,964	Zhob	Wheat, barley and jowari.
		Total ...	5,084 to 5,159	11,204,864 to 11,325,864		

* An estimate including a Right Bank canal also is under preparation. It is expected to cost about 400 lakhs of rupees and the culturable area will be about 1,500,000 acres.

24. In the following statement is shown the capital outlay incurred on irrigation works during the decade 1906 07—1915-16— Capital Outlay in decade ending 1915-16.

Province or Administration.	1906-07.	1907-08.	1908-09.	1909-10.	1910-11.	1911-12.	1912-13.	1913-14.	1914-15.	1915-16.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Bombay ...	7,05,986	15,23,692	20,16,804	27,72,383	24,79,153	27,00,526	28,37,327	44,05,285	49,83,138	41,13,656	2,85,37,950
Madras ...	24,69,512	15,43,792	13,53,243	11,50,966	9,3 4,252	5,82,289	7,59,593	9,47,103	14,11,503	14,29,719	1,25,81,819
Bengal ...	11,61,814	12,13,985	11,97,681	17,84,404	12,00,685	10,44,717	1,00,960	2,07,238	7,10,613	3,20,770	89,42,867
Bihar and Orissa.*	...	...	...	...	...	...	7,13,504	6,20,301	2,42,052	66,077	16,41,934
Punjab ...	72,88,678	86,64,531	1,02,57, 71	1,10,56,057	,26,63,781	1,60,44,967	1,28,26,643	99,17,267	75,55,469	46,64,241	10,09,39,605
United Provinces.	36,43,342	33,12,516	24,75,562	19,84,273	21,21,137	20,61,315	22,17,210	28,78,986	26,30,626	26,61,032	2,59,85,999
Burma ...	12,76,074	11,75,858	16,18,944	12,24,280	12,15,875	20,01,044	26,54,375	19,35,321	17,60,954	14,28,407	1,62,91,132
Baluchistan...	20,019	28,991	2,34,162	2,44,874	3,26,315	2,44,621	2,83,950	3,20,108	1,85,863	1,74,365	20,63,268
Rajputana ...	80,735	59,038	7,289	6,031	25,418	841	7,909	−7,163	5,343	178	1,85,619
North-West Frontier Province.	4,73,378	6,20,233	13,13,930	16,81,198	21,45,656	30,38,842	30,58,256	34,63,326	26,35,097	13,96,430	1,98,26,346
Central Provinces.	7,55,696	10,18,187	14,34,997	14,18,129	10,06,324	,62,690	26,82,287	44,54,263	51,15,374	48,77,611	2,46,25,358
Total ...	1,78,75,234	1,91,60,823	2,19,10,583	2,33,22,595	2,41,18,5 6	2,95,81,852	2,81,42,014	2,91,42,035	2,72,35,879	2,11,32,486	24,16,22,097

* Figures for Bihar and Orissa included under Bengal up to the year 1911-12.

ORDER.—Ordered that this Review with a copy of the Financial Results of Irrigation operations, be distributed as shown on the margin.

The Governments of Madras, Bombay, Bengal, the United Provinces of Agra and Oudh, the Punjab, Burma, Bihar and Orissa.
The Honourable the Chief Commissioners of the Central Provinces and Assam.
The Chief Commissioner of Coorg.
The Honourable the Resident at Hyderabad.
The Honourable the Agents to the Governor-General for Central India and Rajputana.
The Honourable the Agent to the Governor-General and Chief Commissioner, Baluchistan.
The Honourable the Chief Commissioner and Agent to the Governor-General, North-West Frontier Province.
The Chief Commissioner, Delhi.
The Comptroller and Auditor-General.
The Finance Department.
The Revenue and Agriculture Department.

Ordered, also, that the Review be published in the *Supplement to the Gazette of India*.

Ordered, further, that a copy of the Review be forwarded to His Majesty's Secretary of State for India for information.

F. C. ROSE,

Secretary to the Government of India.

NOTE.

The rate of interest, 3·4725 per cent., charged on the capital outlay and shown in statements I, II and III, represents the percentage of the total interest actually paid by Government during the year on the mean of the total interest bearing debt at the beginning and at the end of the year (excluding the figures relating to specific Railway debt and advances to Railway companies, *vide* Government of India, Finance Department, Despatch No. 262, dated the 18th July 1907).

2. The direct charges referred to in the statements are made up of outlay on (1) works, (2) establishment, (3) tools and plant, (4) suspense, and less (5) receipts on capital account.

3. The indirect charges represent the charge for :—

(*a*) Capitalized abatement of land revenue calculated at twenty-five times the annual amount of land revenue remitted.

(*b*) Leave and pension allowances calculated at the rate of 14 per cent. on the gross charges for establishment (*vide* Public Works Department Code, Volume II, paragraphs 1724 to 1726).

4. The phrase "sum-at-charge" mentioned in column 10 of the statements means capital outlay (direct and indirect) *plus* all arrears of simple interest, if any, *i. e.*, balance of total interest over total net revenue.

5. In column 20 of the statements the percentage of working expenses to receipts represents the proportion which the working expenses of the year bear to the actual revenue collected during the year. The latter may, however, include receipts in respect of previous years or may exclude revenue due in respect of, but not collected during, the financial year to which the return relates. A more correct method of striking a ratio between working expenses and revenue is that adopted in statistical statement II-E., appended to the provincial administration reports where the revenue is taken at the amount assessed as due for the financial year concerned.

Financial results of Productive Irrigation Works in India for, and up to the end of, 1915-16.

Number of works.	Name of works.	Mileage in operation. Main canals and branches.	Mileage in operation. Distributaries.	Estimated cost of construction (direct and indirect).	Date of completion of work (P. W. Code II, 1918).	Date when system first came into operation.	Total Capital outlay (direct and indirect).	Accumulated arrears of interest.	Accumulated surplus revenues.	Total sum-at-charge (column 7 + column 8).	Gross receipts (direct and indirect).	Working expenses (direct and indirect).	Net revenue.	Percentage on Capital outlay, column 7.	Percentage on sum-at-charge, column 10.	Interest at 3·4725 per cent. on direct Capital outlay to end of previous year, *plus* half the outlay of the year.	Net profit.	Net loss.	Area irrigated.	Percentage of working expenses to receipts (column 11 to column 12).
		General Financial results to end of 1915-16.									Financial results of the year 1915-16.									
1	2	3	4	5	6a	6b	7	8	9	10	11	12	13	14	15	16	17	18	19	20
	IRRIGATION.	Miles.	Miles.	Rs.	Date.	Date.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Per cent.	Per cent.	Rs.	Rs.	Rs.	Acres.	Per cent.
	MADRAS.																			
1	Nagavalli River system ...	24	63	18,23,942	...	1909-10	16,58,219	2,97,136	...	19,55,355	56,527	21,374	35,153	2·12	1·79	56,011	...	20,858	17,422	37·81
2	Godavari Delta system ...	502	2,003	1,51,85,728	1846-47	1877-78	1,48,27,086	...	7,62,17,571	1,48,27,086	42,47,362	9,62,800	32,84,562	22·15	22·15	4,44,346	28,40,216	...	855,153	22·67
3	Kistna Delta system ...	349	2,184	1,63,12,023	1855-56	1876-77	1,62,64,482	...	5,35,12,380	1,62,64,482	36,34,411	9,07,698	27,26,713	16·76	16·76	5,26,942	21,99,771	...	652,379	24·98
4	Divi Pumping system ...	50	116	20,65,656	...	1907-08	19,06,629	3,08,087	...	22,14,716	1,17,582	48,054	69,528	3·64	3·14	64,993	4,535	...	16,727	40·87
5	Penner River Canals system	31	477	67,04,993	1860-61	1860-61	67,01,911	...	37,64,127	67,01,911	6,00,080	1,03,050	4,97,030	7·42	7·42	1,97,398	2,99,632	...	79,955	17·17
6	Kurnool-Cuddapah Canal...	406	286	2,30,97,791	1882-83	1882-83	2,28,11,790	2,70,17,162	...	4,98,28,952	2,41,730	1,38,725	1,03,005	0·45	0·21	7,88,845	...	6,85,840	59,212	57·39
7	Barur tank	11	26	4,43,113	1887-88	1887-88	4,43,113	3,09,786	...	7,52,899	19,651	8,876	10,775	2·43	1·43	14,563	...	3,788	5,445	45·17
8	Poiney anicut system ...	104	78	2,44,238	1855-56	*	2,44,238	...	8,93,146	2,44,238	92,328	17,562	74,766	30·61	30·61	8,253	66,513	...	15,346	19·02
9	Cheyaru anicut system ...	61	120	4,56,450	1852-53	*	4,37,988	...	1,63,614	4,37,988	85,443	24,278	61,165	13·96	13·96	14,562	46,603	...	20,151	28·41
10	Tirukkoyilur anicut system	137	28	3,77,248	1861-62	*	3,75,948	...	2,56,570	3,75,948	51,886	17,877	34,009	9·05	9·05	12,734	21,275	...	14,232	34·45
11	Shatiatope anicut system	41	149	10,47,070	1847-48	*	9,72,516	...	30,54,756	9,72,516	1,11,450	33,072	78,378	8·06	8·06	31,794	46,584	...	27,909	29·67
12	Lower Coleroon anicut system.	486	620	19,41,082	1848-49	*	19,40,672	...	1,12,48,626	19,40,672	3,03,395	76,526	2,26,869	11·69	11·69	64,569	1,62,300	...	68,197	25·22
13	Toludur Project ...	...	...	21,33,200	...	*	7,57,357	22,946	...	7,80,303	...	...	...	...	...	16,188	...	16,188	...	...
14	Cauvery Delta system ...	1,507	1,971	43,83,615	1836-37	*	42,68,577	...	3,55,89,713	42,68,577	10,07,104	1,94,184	8,12,920	19·04	19·04	1,40,574	6,72,346	...	199,070	19·28
15	Periyar system ...	103	106	1,06,63,917	1896-97	1896-97	1,06,47,402	15,37,383	...	1,21,84,785	6,23,797	1,62,311	4,60,486	4·32	3·78	3,56,510	1,03,976	...	94,576	26·06
16	Srivaikuntam anicut system	28	46	17,36,336	1870-71	*	16,90,347	...	8,99,899	16,90,347	1,58,914	1,25,872	1,33,042	1·95	1·95	54,759	...	21,717	25,629	79·21
	Total Madras ...	48308	8,273	8,86,16,402	...	...	8,59,48,275	2,94,92,500	18,56,00,399	11,54,40,775	1,13,50,660	28,42,259	85,08,401	9·9	7·37	27,93,041	64,63,751	7,48,391	2,151,403	25·04
								+15,61,07,899									+57,15,360			
	Carried over ...	340	8,273	8,86,16,402	...	...	8,59,48,275	2,94,92,500	18,56,00,399	11,54,40,775	1,13,50,660	28,42,259	85,08,401	...	...	27,93,041	64,63,751	7,48,391	2,151,403	...

N.B.—Only works for which Capital and Revenue accounts are kept should be included in this return.

*Entries not made as information not available.

STATEMENT No. I—contd.

PRODUCTIVE PUBLIC WORKS.

Financial results of Productive Irrigation Works in India for, and up to the end of, 1915-16.

Name of works.	General financial results to end of 1915-16. — Mileage in operation. — Main canals and branches.	Distributaries.	Estimated cost of construction (direct and indirect).	Date of completion of work (P. W. Code II, 1918).	Date when system first came into operation.	Total Capital outlay (direct and indirect).	Accumulated arrears of interest.	Accumulated surplus revenues.	Total sum-at-charge (column 7 + column 8).	Financial results of the year 1915-16. — Gross receipts (direct and indirect).	Working expenses (direct and indirect).	Net revenue.	Percentage on Capital outlay, column 7.	Percentage on sum-at-charge, column 10.	Interest at 3·4725 per cent. on direct Capital outlay to end of previous year, plus half the outlay of the year.	Net profit.	Net loss.	Area irrigated.	Percentage of working expenses to receipts (column
2	3	4	5	6a	6b	7	8	9	10	11	12	13	14	15	16	17	18	19	2
	Miles.	Miles.	Rs.	Date.	Date.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Per cent.	Per cent.	Rs.	Rs.	Rs.	Acres.	Pe cen
Brought forward ...	3,840	8,273	8,86,16,402	...	...	8,59,48,275	2,94,92,500	18,56,00,399	11,54,40,775	1,13,50,660	28,42,259	85,08,401	...	...	27,93,041	64,63,751	7,48,391	2,151,403	..
IRRIGATION—contd.																			
BOMBAY (SIND).																			
esert Canal ...	267	69	27,20,556	1891-92	1872-73	27,20,556	...	20,81,299	27,20,556	3,95,022	1,12,044	2,82,978	10·40	10·40	91,705	1,91,273	...	189,427	2
nharwah	116	5	7,88,830	1890-91	1885-86	7,88,830	...	19,49,176	7,88,830	1,78,222	51,037	1,27,185	16·12	16·12	26,670	1,00,515	...	76,482	2
egari Canal	191	54	25,34,587	1890-91	1855-56	24,50,687	...	72,85,978	24,50,687	5,93,257	1,76,871	4,16,386	16·99	16·99	82,363	3,34,023	...	265,436	2
abiwah	293	...	15,17,356	Not completed.	1901-02	14,37,167	3,60,763	...	17,97,930	27,956	54,446	—26,490	...	...	47,864	...	74,354	51,520	19
stern Nara Works ...	527	...	70,12,310	1897-98	1854-55	70,09,535	...	39,38,735	70,09,535	6,91,223	2,48,139	4,43,084	6·33	6·33	2,33,191	2,09,893	...	254,709	[illegible]
mrao Canal	180	457	89,67,266	1901-02	1900-01	86,21,355	...	7,14,976	86,21,355	10,17,429	3,71,374	6,46,055	7·49	7·49	2,87,799	3,58,256	...	270,327	[illegible]
d Canal	279	101	29,89,919	1906-07	1901-02	26,54,347	6,30,611	...	32,84,958	1,50,684	85,577	65,107	2·45	1·98	88,694	...	23,587	87,590	5
srat Canal	215	69	20,91,618	1906-07	1903-04	18,77,779	25,309	...	19,03,088	1,76,337	1,22,714	53,623	2·86	2·82	63,259	...	9,636	81,997	6
lakhi Canal ...	...	...	...	...	...	5,145	2,269	...	7,414	...	...	...	...	...	178	...	178	...	
kur Barrage Works ...	...	...	...	...	...	—284	—25	...	—309	...	...	...	...	...	—[illegible]	...	—10	...	
Total Sind ...	2,071	755	2,86,22,442	...	...	2,75,56,117	10,18,927	1,59,70,164	2,85,75,044	32,30,130	,22,202	20,07,928	7·29	7·03	9,21,713	11,93,960	1,07,745	1,277,488	37
							+1,49,51,237									+10,86,215			

25	Hathmali Canal including Khari Cut Canal.	60	17	13,15,973	1883-84	1873-74	13,15,973	7,99,692	...	21,15,665	24,425	44,356	*—19,931*	...	...	43,093	...	63,024	(a) 1,306	[illegible]
26	Lower Panjhra River Works.	...	45	4,68,621	1894-95	1851-52	4,68,621	4,77,732	...	9,46,353	16,603	6,445	10,158	2·17	1·07	15,466	...	5,308	4,083	38·82
27	Kadwa River Works ...	24	14	10,34,191	1907-08	1868-69	10,34,191	9,94,691	...	20,28,882	24,144	15,262	8,882	0·86	0·44	33,7[illegible]	...	24,862	3,106	63 21
28	Pravara River Works—Lakh Canal.	23	9	3,71,891	1893-94	1869-70	3,71,891	8,96,913	...	12,68,804	2,353	2,851	*—498*	...	...	12,238	...	12,736	590	121·16
29	Mutha Canal including Matoba Tank.	88	87	78,83,643	1896 97	1874-75	78,85,163	39,01,095	...	1,17,86,258	3,66,724	1,53,942	2,12,782	3·70	1·81	2,60,526	...	47,744	11,524	41·93
30	Ekruk Tank	48	2	13 40,386	1890-91	1872-73	13,40,386	16,37,453	...	29,77,839	81,952	13,917	68,035	5·08	2·28	42,646	25,389	...	2,936	16·98
31	Krishna Canal ...	64	...	9,46,769	1891-92	1869-70	9,42,476	6,48,368	...	15,90,844	79,295	13,959	65,336	6·93	4·11	30,916	34,420	...	3,424	17·60
	Total Deccan and Gujarat	**307**	**214**	**1,33,61,474**	...	...	**1,33,58,701**	**93,55,944**	...	**2,27,14,645**	**5,95,496**	**2,50,732**	**3,44,764**	**2·58**	**1·52**	**4,38,629**	**59,809**	**1,53,674**	**27,169**	**42·10**
																	—93,865			
	Total Bombay ...	**2,378**	**969**	**4,19,83,916**	...	...	**4,09,14,818**	**1,03,74,871**	**1,59,70,164**	**5,12,89,689**	**38,25,626**	**14,72,934**	**23,52,692**	**5·75**	**4·59**	**13,60,342**	**12,53,769**	**2,61,419**	**1,304,657**	**38·50**
								+55,95,293									**+9,92,350**			
	BENGAL.																			
32	Midnapur Canal ...	70	255	84,94,297	March 1889	(b)	84,94,297	1,31,66,248	...	2,16,60,545	2,29,092	1,46,019	83,073	0·98	0·38	2,88,534	...	2,05,461	83,649	63·74
	Total Bengal ...	**70**	**255**	**84,94,297**	...	...	**84,94,297**	**1,31,66,248**	...	**2,16,60,545**	**2,29,092**	**1,46,019**	**83,073**	**0·98**	**0·38**	**2,88,534**	...	**2,05,461**	**83,649**	**63·74**
																	2,05,461			
	UNITED PROVINCES.																			
33	Ganges Canal	567	3,264	3,85,63,360	1854	1855-56	3,80,62,727	...	4,55,08,407	3,80,62,727	50,12,550	12,86,017	37,26,533	9·79	9·79	12,34,309	24,92,224	...	1,262,033	25·66
34	Lower Ganges Canal ...	662	3,136	4,14,66,164	1878	1879-80	4,16,95,075	...	59,70,267	4,16,95,075	37,51,280	11,07,099	26,44,181	6·34	6·34	13,48,264	12,95,917	...	947,842	29·51
35	Agra Canal	100	903	1,24,24,399	1874	1874-75	1,22,96,852	...	62,150	1,22,96,852	8,38,288	3,30,035	5,08,253	4·13	4·13	3,96,924	1,11,329	...	306,406	39·37
36	Eastern Jumna Canal ...	129	797	51,96,019	1830	Prior to 1830-31	51,96,585	...	3,69,42,592	51,96,585	16,68,165	3,91,610	12,76,555	24·57	24·57	1,68,800	11,07,755	...	348,825	23·48
37	Dun Canal	...	88	13,62,107	1863-64	Prior to 1840-41	13,82,976	...	3,79,967	13,82,976	1,29,009	60,934	68,075	4 92	4 92	46,758	21,317	...	22,347	47·2[illegible]
38	Bijnor Canal	...	78	3,38,148	1858-59	Prior to 1886-87	3,42,964	...	4,55,285	3,42,964	56,890	26,944	30,046	8·76	8·76	10,850	19,196	...	31,996	47·28
39	Gorai Canal	...	31	7,16,275	...	...	6,34,710	24,940	...	6,59,650	...	...	...	...	...	16,230	...	16,230	2,792	...
	Total United Provinces ...	**1,458**	**8,297**	**10,00,66,472**	...	...	**9,96,11,889**	**24,940**	**8,93,18,668**	**9,96,36,829**	**1,14,56,282**	**32,02,639**	**82,53,643**	**8·29**	**8·28**	**32,22,135**	**50,47,738**	**16,230**	**2,922,251**	**27·[illegible]**
								+8,92,93,728									**+50,31,508**			
	Carried over ...	7,746	17,794	23,91,61,087	...	...	23,49,09,279	5,30,58,559	29,08,89,231	28,80,27,838	2,68,61,660	76,63,851	1,91,97,809	...	...	76,64,052	1,27,65,258	12,31,501	6,461,960	...

(a) The area irrigated against this work for the year 1914-15 was 21,499 acres instead of 7,264 acres.

(b) Opened for traffic on 1st May 1853 and for navigation in 1865

STATEMENT No. I—*contd.*

PRODUCTIVE PUBLIC WORKS.

Financial results of Productive Irrigation Works in India for, and up to the end of, 1915-16.

Number of works.	Name of works.	GENERAL FINANCIAL RESULTS TO END OF 1915-16. Mileage in operation. Main canals and branches.	Distributaries.	Estimated cost of construction (direct and indirect).	Date of completion of work (P. W. Code II, 1918).	Date when system first came into operation.	Total Capital outlay (direct and indirect).	Accumulated arrears of interest.	Accumulated surplus revenues.	Total sum-at-charge (column 7 + column 8).	FINANCIAL RESULTS OF THE YEAR 1915-16. Gross receipts (direct and indirect).	Working expenses (direct and indirect).	Net revenue.	Percentage on Capital outlay, column 7.	Percentage on sum-at-charge, column 10.	Interest at 3·4725 per cent. on direct Capital outlay to end of previous year, plus half the outlay of the year.	Net profit.	Net loss.	Area irrigated.
1	2	3	4	5	6a	6b	7	8	9	10	11	12	13	14	15	16	17	18	19
		Miles.	Miles.	Rs.	Date.	Date.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Per cent.	Per cent.	Rs.	Rs.	Rs.	Acres.
	Brought forward ..	7,746	17,794	23,91,61,087	...	...	23,49,69,279	5,30,58,559	29,08,89,231	28,80,27,838	2,68,61,660	76,63,851	1,91,97,809	...	...	76,64,052	1,27,65,258	12,31,501	6,461,960
	IRRIGATION—*contd.*																		
	PUNJAB.																		
	Western Jumna Canal including Sirsa Branch.	294	1,529	1,75,46,068	W. J. Canal 1886; Sirsa Branch 1885	1820 / 1891-92	1,76,92,535	...	5,16,24,492	1,76,92,535	30,06,351	14,05,414	16,00,937	9·04	9·04	5,85,986	10,14,951	...	825,083
	Upper Bari Doab Canal ...	325	1,580	2,14,79,385	1878-79	1860-61	2,18,72,497	...	4,25,35,999	2,18,72,497	47,18,969	13,72,565	33,46,404	15·29	15·29	7,27,855	26,18,549	...	1,145,234
	Sirhind Canal ...	318	1,589	2,56,06,802	1886-87	1883-84	2,55,56,558	...	1,57,35,629	2,55,56,558	32,27,340	12,38,858	19,88,482	7·78	7·78	8,44,273	11,44,209	...	927,059
	Lower Chenab Canal ...	427	2,287	3,18,11,647	1899-1900	...	3,17,96,780	...	11,40,60,690	3,17,96,780	1,59,22,240	32,71,993	1,26,50,247	39·78	39·78	10,76,007	1,15,74,240	...	2,284,079
	Upper Sutlej Canal ...	326	395	17,97,414	Upper Sutlej 1858-59; Lower Sohag 1885-86	1855 / 1884	18,18,381	...	30,29,427	18,18,381	7,46,103	4,09,708	3,36,395	18·50	18·50	59,438	2,76,957	...	272,746
	Sidhnai Canal ...	68	252	12,87,[illegible]	1886	1886	13,30,961	...	59,33,520	13,30,961	8,32,779	1,46,592	6,86,187	51·55	51·55	44,838	6,41,349	...	270,[illegible]50
	Indus Canal ...	443	303	29,23,413	1849-50	Prior to 1849	29,73,306	7,40,866	...	37,14,172	4,37,175	4,41,584	*—4,409*	...	...	97,913	...	1,02,322	235,641
	Lower Jhelum Canal ...	181	1,011	1,89,63,988	Still in progress.	1901	1,59,65,762	...	1,38,76,621	1,59,65,762	41,21,783	8,17,859	33,03,924	20·70	20·70	5,40,661	27,63,263	...	834,176

	Upper Chenab Canal ...	170	1,051	3,73,57,024	Still in progress.	1912-13	3,45,01,593	68,04,331	...	4,13,05,924	10,17,833	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	...			
	Upper Jhelum Canal ...	88	...	4,42,96,55[illegible]	Do.	1915	4,23,61,119	74,65,099	...	4,98,26,218	6,234	3,42,150	*−3,35,916*	...	...	14,11,009	...	17,46,925	...	5,488·45
	Lower Bari Doab Canal ...	134	1,044	2,23,28,402	Do.	1913-14	2,10,81,992	31,81,409	...	2,42,63,401	5,53,497	6,50,985	*−97,488*	...	...	7,02,171	...	7,99,659	247,172	117·61
	Total Punjab ...	2,774	11,041	22,53,98,576	...	...	21,69,51,484	1,81,91,705	24,67,96,373	23,51,43,189	3,45,89,804	1,09,31,516	2,36,58,288	10·90	10·06	72,37,023	2,00,33,518	36,12,253	7,366,402	31·60
								+22,86,04,673									+1,64,21,265			
	NORTH-WEST FRONTIER PROVINCE.																			
51	Lower Swat River Canal ...	22	187	42,28,492	1881-85	1885	43,39,994	...	46,40,094	43,39,994	6,58,419	2,16,727	4,41,692	10·18	10·18	1,45,505	2,96,187	...	165,499	32·92
52	Kabul Canal	59	17	11,48,767	1896-97	1892-93	11,35,069	..	8,60,527	11,35,069	1,75,300	1,54,128	21,172	1·87	1·87	38,440	...	17,268	45,860	87·92
53	Upper Swat Canal ...	149	263	1,99,24,287	Not yet finally completed	1914	1,92,26,590	27,87,700	...	2,20,14,290	11,026	2,32,306	*−2,21,280*	...	...	6,28,186	...	8,49,466	78,506	2,106·89
54	Paharpur Canal ...	42	15	9,20,749	1909-10	1907	9,20,749	4,30,054	...	13,50,803	39,621	51,478	*−11,857*	...	...	31,441	...	43,298	17,280	129·99
	Total North-West Frontier Province.	272	482	2,62,22,295	...	...	2,56,22,402	32,17,754		2,88,40,156	8,84,366	6,54,638	2,29,727	0·90	0·80	8,43,572	2,96,187	9,10,032	307,145	74·02
								+22,82,867									−6,13,845			
	Carried over ...	10,792	29,317	49,07,81,958	...	...	47,75,43,165	7,41,68,018	54,31,86,230	55,20,11,183	6,23,35,830	1,92,50,006	4,30,85,824	...	...	1,57,44,647	2,30,94,963	57,53,786	14,135,507	...

STATEMENT No. I—*concld.*

PRODUCTIVE PUBLIC WORKS.

Financial results of Productive Irrigation Works in India for, and up to the end of, 1915-16.

Name of works.		General Financial results to end of 1915-16. Mileage in operation. Main canals and branches.	Distributaries.	Estimated cost of construction (direct and indirect).	Date of completion of work (P. W. Code II, 1918).	Date when system first came into operation.	Total Capital outlay (direct and indirect).	Accumulated arrears of interest.	Accumulated surplus revenues.	Total sum-at-charge (column 7 + column 8).	Financial results of the year 1915-16. Gross receipts (direct and indirect).	Working expenses (direct and indirect).	Net revenue.	Percentage on Capital outlay, column 7.	Percentage on sum-at-charge, column 10.	Interest at 3·4725 per cent. on direct Capital outlay to end of previous year, *plus* half the outlay of the year.	Net profit.	Net loss.	Area irrigated.	Percentage of working expenses to receipts [illegible] column
2		3	4	5	6*a*	6*b*	7	8	9	10	11	12	13	14	15	16	17	18	19	20
		Miles.	Miles.	Rs.	Date.	Date.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Per cent.	Per cent.	Rs.	Rs.	Rs.	Acres.	Pe[illegible] cen[illegible]
Brought forward		10,792	29,317	49,07,81,958	...	...	47,75,43,165	7,44,68,018	54,31,86,230	55,20,11,183	6,23,35,330	1,92,50,006	4,30,85,824	...	...	1,57,44,647	3,30,94,963	57,53,786	14,135,507	..
IRRIGATION—*concld.*																				
BURMA.																				
Mandalay Canal	...	40	122	58,08,065	31st March 1905.	1902-03	57,94,618	6,60,810	...	64,55,428	3,54,698	1,49,636	2,05,062	3·54	3·18	1,95,395	9,667	...	60,451	4[illegible]
hwebo Canal ...	...	76	290	59,75,279	31st March 1911.	1906-07	58,71,780	...	14,76,273	58,71,780	8,15,058	2,85,970	5,29,088	9·01	9·01	1,98,827	3,30,261	...	163,443(*a*)	3[illegible]
on Canal ...	...	54	114	56,88,516	31st May 1913.	1911-12	55,07,758	10,97,820	...	66,05,578	4,88,757	2,10,006	2,78,751	5·06	4·22	1,88,646	90,105	...	42,122	4[illegible]
u Canal ...	...	...	...	50,54,752	Under construction.		31,73,489	4,49,320	...	36,22,809	...	...	...	...	...	98,484	...	98,484	...	..
Total Burma	...	170	526	2,25,26,612	...	...	2,03,47,645	22,07,950	14,76,273	2,25,55,595	16,58,513	6,45,612	10,12,901	4·98	4·49	6,81,352	4,30,033	98,484	266,016	..
								−7,31,677									+3,31,549			
BIHAR AND ORISSA.																				
rissa Project...	...	327	1,287	2,72,84,070	31st March 1895.	1865	2,70,58,414	4,30,41,629	...	7,01,00,043	5,69,265	5,11,079	58,186	0·21	0·08	9,18,396	...	8,60,210	276,264	89[illegible]

	[illegible]				March 1891.															
	Total Bihar and Orissa ...	694	2,522	5,41,61,[illegible]0	...	...	5,39,25,901	6,38,91,870	...	11,78,17,771	25,76,490	13,19,782	12,56,708	2·33	1·06	18,19,120	2,97,798	8,60,210	815,947	51·22
								−6,38,91,870									−5,62,412			
	CENTRAL PROVINCES.																			
61	Asola-Mendha Tank ...	...	68	17,97,578	Work in progress.	August 1911.	16,77,472	3,47,744	...	20,25,216	8,174	9,339	−1,165	...	...	55,929	...	57,094	3,751	114·2
62	Weinganga Canal ...	...	...	38,03,204	Do.	...	31,80,471	1,92,185	...	33,72,656	...	52	−52	...	...	92,451	...	92,503	...	...
63	Mahanadi Canal ...	40	86	99,30,217	...	1914-15	54,07,082	3,21,217	...	57,28,299	...	70	−70	...	...	1,53,620	...	1,53,690	6,731	...
	Total Central Provinces ...	40	154	1,55,30,999	...	...	1,02,65,025	8,61,146	...	1,11,26,171	8,174	9,461	−1,287	...	...	3,02,000	...	3,03,287	10,482	115·7
								−8,61,146									−3,03,287			
	Total Productive Irrigation Works.	11696	32519	58,30,01,029	...	...	56,20,81,736	14,14,28,984	54,46,62 503	70,35,10,720	6,65,79,007	2,12,24,861	4,53,54,146	...	...	1,85,47,119	338,22,794	70,15,767	15,227,952	...
								+40,32,33,519									+2,68,07,027			
	NAVIGATION.																			
	BENGAL.																			
64	Tidal Canal ...	29	...	26,14,318	September 1873.	September 1873.	26,14,318	36,10,315	...	62,24,633	48,988	60,862	−11,874	...	...	88,576	...	1,00,450	...	124·24
	Total Bengal ...	29	...	26,14,318	...	...	26,14,318	36,10,315	...	62,24,633	48,988	60,862	−11,874	...	...	88,576	...	1,00,450	...	...
								−36,10,315									−1,00,450			
	BURMA.																			
65	Twante Canal ...	...	...	68,00,973	Under construction.		68,72,839	6,69,237	...	75,42,076	...	...	...	...	...	2,14,898	...	2,14,898	...	...
	Total Burma ...	...	...	68,00,973	...	...	68,72,839	6,69,237	...	75,42,076	...	...	...	...	...	2,14,898	...	2,14,898	...	...
																	−2,14,898			
	Total Productive Navigation Works.	29	...	94,15,291	...	...	94,87,157	42,79,552	...	1,37,66,709	48,988	60,862	−11,874	...	...	3,03,474	...	3,15,348	...	...
								−42,79,552												
	GRAND TOTAL PRODUCTIVE WORKS.	11,725	32,519	5 4,16,320	...	...	57,15,68,893	14,57,08,536	54,46,62,503	71,72,77,429	6,66,27,995	2,12,85,723	4,53,42,272	...	...	1,88,50,593	3,38,22,794	73,31,115	15,227,952	...
								+39,89,53,967									+2,64,91,6796			

		Acres.
(a) Sagaing District	...	3,301
Shwebo District	...	160,142
		163,443

*Includes 9 miles of the main western canal from Delhi to regulator where no irrigation takes place.

STATEMENT No. II.

PROTECTIVE IRRIGATION WORKS.

Financial results of Protective Irrigation Works in India for, and up to the end of, 1915-16.

Name of works.	General Financial results to end of 1915-16. Mileage in operation. Main canals and branches.	Distributaries.	Estimated cost of construction (direct and indirect).	Date of completion of work (P. W. Code 11, 1918).	Date when system first came into operation.	Total Capital outlay (direct and indirect).	Accumulated arrears of interest.	Accumulated surplus revenues.	Total sum-at-charge (column 7 + column 8).	Financial results of the year 1915-16. Gross receipts (direct and indirect).	Working expenses (direct and indirect).	Net revenue.	Percentage on Capital outlay column 7.	Percentage on sum-at-charge, column 10.	Interest at 3·4725 per cent. on direct Capital outlay to end of previous year, plus half the outlay of the year.	Net profit.	Net loss.	Area irrigated.	Percentage of working expenses to receipts (column 11 to column 12).
2	3	4	5	6a	6b	7	8	9	10	11	12	13	14	15	16	17	18	19	20
	Miles.	Miles.	Rs.	Date.	Date.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Per cent.	Per cent.	Rs.	Rs.	Rs.	Acres.	Per cent.
IRRIGATION.																			
MADRAS.																			
Rushikulya system ...	80	151	50,92,120	1891-92	1892-93	50,85,573	28,78,825	...	79,64,398	1,99,094	79,227	1,19,867	2·36	1·51	1,62,224	...	42,357	50,415	39·79
Bhavanasi project ...	...	...	2,09,000	...	...	1,53,339	9,253	...	1,62,592	...	...	...	...	...	4,422	...	4,422	...	...
Mopad project ...	...	...	21,46,011	...	...	14,92,829	2,22,989	...	17,15,818	...	...	...	...	...	43,424	...	43,424	...	...
Venkatapuram Tank ...	...	...	3,46,600	...	...	3,55,945	47,560	...	4,03,505	...	...	...	...	...	11,823	...	11,823	...	...
Total Madras ...	80	151	77,93,731	...	...	70,87,686	31,58,627	...	1,02,46,313	1,99,094	79,227	1,19,867	1·69	1·17	2,21,893	...	1,02,026	50,415	39·7
							−31,58,627									−1,02,026			
BOMBAY.																			
Deccan and Gujarat.																			
avara Canals ...	33	13	76,10,826	Not completed.	1909-10	59,19,491	6,01,370	...	65,20,861	15,975	20,376	*−4,401*	...	...	1,85,645	...	1,90,046	2,694	127·55
hankapur Tank ...	13	10	17,02,829	1909-10	1909-10	18,84,810	6,09,494	...	24,94,304	11,127	18,853	−7,726	...	...	62,682	...	70,498	1,711	169·44

8	*Nira Canal including Shetphal Tank.*	107	139	64,61,071	1898-99	1885-86	64,61,071	24,60,508	...	89,21,579	5,54,670	1,55,923	3,98,747	6·17	4·47	2,11,672	1,87,075	...	50,858	28
9	Mhaswad Tank ...	66	41	20,96,016	1900-01	1884-85	20,96,016	22,53,309	...	43,49,825	43,216	20,502	22,714	1·08	0·52	69,643	...	46,929	7,305	47
10	Gokak Canal 1st Section ...	...	...	4,12,666	1896-97	1884-85	4,12,666	5,18,928	...	9,31,594	...	...	...	...	...	13,922	...	13,922		
11	Maladevi Tank ...	...	...	3,14,574	Not completed.	Under construction.	3,11,928	1,90,893	...	5,02,821	...	...	...	...	...	10,490	...	10,490	...	
12	Budhihal Tank ...	...	...	14,54,611			5,09,166	1,84,312	...	6,93,478	...	...	...	...	...	17,043	...	17,043	...	
13	Nira Right Bank Canal ...	...	...	2,57,72,499			94,90,654	5,25,921	...	1,00,16,575	...	...	...	...	...	2,78,134	...	2,78,134	...	
																	1,87,075	9,02,424		
	Total Bombay ...	329	260	5,56,61,343	...	...	3,69,22,053	88,67,532	...	4,57,89,585	8,16,424	3,62,720	4,53,704	1·23	0·99	11,69,053	− 7,15,349		83,546	4
								−88,67,532												
	UNITED PROVINCES.																			
14	Betwa Canal	167	571	84,04,434	1885 86	1886-87	83,10,785	62,36,220	...	1,45,47,005	3,06,728	2,49,776	56,952	0·69	0·39	2,76,484	...	2,19,582	95,521	8
15	Ken Canal	86	255	61,08,619	1908-09	1908-09	59.72,918	17,72,105	...	77,45,023	1,50,905	1,14,264	36,641	0·61	0·47	1,96,761	...	1,60,120	37,220	75
16	Dhassan Canal... ...	107	181	50,04,963	1910-11	1911-12	48,99,235	14,86,762	...	63,85,997	66,580	1,26,090	*−59,510*	...	...	1,61,821	...	2,21,331	26,590	183
17	Pahuj and Garhmau Canals	29	36	8,34,569	1910-11	1911-12	8,26,669	2,16,201	...	10,42,870	17,131	9,045	8,086	0·98	0·78	27,936	...	19,850	2,499	52
18	Belan Canal	...	...	...	...	...	36,155	8,406	...	44,561	...	...	...	...	...	1,157	...	1,157	...	
19	Ghori Nadi Scheme ...	...	11	4,00,460	1915-16	1915-16	4,00,460	53,768	...	4,54,228	46	4,507	*−4,461*	...	...	13,473	...	17,934	1,059	9,797
20	Ghaggar Canal... ...	...	...	35,04,454	...	...	26,76,889	1,38,832	...	28,15,721	...	...	...	...	...	72,804	...	72,804	...	
21	Majhgawan Tank ...	...	17	4,16,183	...	1915-16	3,55,793	27,087	...	3,82,880	2,836	5,463	*−2,627*	...	...	10,994	...	13,662	1,570	192
22	Barwar lake and canal ...	...	...	4,25,106	...	...	1,90,712	8,052	...	1,98,764	...	...	...	...	...	4,989	...	4,989	...	
23	Batkhara Tank ...	...	...	6,58,873	...	...	58,984	1,898	...	60,882	...	...	...	...	...	1,447	...	1,447	...	
24	Jaiwanti Tank ...	...	...	4,23,681	...	...	1,219	21	...	1,240	...	...	...	...	...	21	...	21	...	
	Total United Provinces ...	389	1,071	2,61,81,342	...	...	2,37,29,819	99,49,352	...	3,36,79,171	5,44,226	5,09,145	35,081	0·15	0·10	7,67,887	...	7,32,806	1,61,459	93
								−99,49,352									−7,32,806			
	BIHAR AND ORISSA.																			
	Dhaka Canal	19	24	6,31,627	31st March 1908.	1906-07	5,84,379	2,82,158	...	8,66,537	15,543	19,395	*−3,852*	...	...	19,811	..	23,663	6,692	124
	Tribeni Canal ...	61	161	79,29,122	31st March 1914	1911-12*	74,84,827	20,47,460	...	95,22,287	1,17,528	2,86 060	*−1,68,532*	...	...	2,52,003	...	4,20,535	54,090	242
	Total Bihar and Orissa ...	80	185	85,60,749	...	...	80,69,206	23,29,618	..	1,03,98,824	1,33,071	3,05,455	*−1,72,384*	...	...	2,71,814	...	4,44,198	60,782	239
								−23,29,618									−4,44,198			
	CENTRAL PROVINCES.																			
27	Khapri-Aranda Tank ...	...	28	3,53,934	March 1909.	1906 07	3,53,934	71,780	...	4,25,714	11,497	18,656	*−7,159*	...	...	11,614	...	18,773	3,579	162
28	Chandpur	...	72	6,69,392	Completed in October 1915.	September 1907.	6,69,739	1,34,767	...	8,04,506	10,094	7,327	2,767	0·41	0·34	22,308	...	19,541	3,058	72
29	Marowda	...	23	3,95,073	March 1909.	1905-06	3,95,073	1,21,999	...	5,17,072	7,408	3,367	4,041	1·02	0·78	13,058	...	9,017	2,364	45
	Carried over ...	...	123	14,18,399	...	...	14,18,746	3,28,546	...	17,47,292	28,999	29,350	*−351*	...	...	46,980	...	47,331	9,001	
		878	1,667	9,81,97,165	...	...	7,58,08,764	2,43,05 129	...	10,01,13,893	16,92,815	12,56,547	4,36,268	...	...	24,30,647	...	19,94,379	3,59,202	

* The upper half of the Tribeni Canal up to the 33rd mile was opened for irrigation for the first time in 1911-12.

STATEMENT No. II—*concld.*

PROTECTIVE IRRIGATION WORKS.

Financial results of Protective Irrigation Works in India for, and up to the end of, 1915-16.

Number of works.	Name of works.	General Financial results to end of 1915-16. — Mileage in operation. — Main canals and branches.	Mileage in operation. — Distributaries.	Estimated cost of construction (direct and indirect).	Date of completion of work (P. W. Code II, 1918).	Date when system first came into operation.	Total Capital outlay (direct and indirect).	Accumulated arrears of interest.	Accumulated surplus revenues.	Total sum-at-charge (column 7 + column 8).	Financial results of the year 1915-16. — Gross receipts (direct and indirect).	Working expenses (direct and indirect).	Net revenue.	Percentage on Capital outlay, column 7.	Percentage on sum-at-charge, column 10.	Interest at 3·4725 per cent on direct Capital outlay to end of previous year, *plus* half the outlay of the year.	Net profit.	Net loss.	Area irrigated.
1	2	3	4	5	6*a*	6*b*	7	8	9	10	11	12	13	14	15	16	17	18	19
		Miles.	Miles.	Rs.	Date.	Date.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Per cent.	Per cent.	Rs.	Rs.	Rs.	Acres.
	Brought forward ...	878	1,667	9,81,97,165	...	...	7,58,08,764	2,43,05,129	...	10,01,13,893	16,92,815	12,56,547	4,36,268	...	...	24,30,617	...	19,94,379	3,59,202
		...	123	14,18,399	...	...	14,18,746	3,28,546	...	17,47,292	28,999	29,350	—*351*	...	...	46,980	...	47,331	9,001
	CENTRAL PROVINCES—*concld.*																		
	Khola	...	6	96,637	March 1909.	1904-05	96,637	40,962	...	1,37,599	706	681	25	0·03	0·02	3,180	...	3,155	254
31	Khairee	...	6	1,61,386	Completed in October 1913.	August 1910.	1,61,386	25,523	...	1,86,909	2,075	843	1,232	0·76	0·65	5,465	...	4,233	627
2	Kusrangi	...	8	1,28,084	January 1909.	1905-06	1,28,084	47,892	...	1,75,976	1,389	1,202	187	0·15	0·11	4,125	...	3,938	283
3	Khairadatan	...	5	91,457	March 1909.	1905-06	91,457	34,792	...	1,26,249	256	700	—*444*	...	...	3,019	...	3,463	84
	Ghorajheri	...	60	12,37,507	Work in progress.	August 1910.	8,54,213	1,55,360	...	10,09,573	8,876	5,485	3,391	0·39	0·34	27,994	...	24,603	2,939
	Kukerdehi	...	6	[illegible]3,763	January 1909.	1905-06	1,03,763	34,945	...	1,38,708	160	788	—*628*	...	...	3,406	...	4,034	83
	Bainakheri Kurud ...	...	10	1,89,630	March 1909.	1906-07	1,85,933	56,682	...	2,42,615	2,644	1,256	1,388	0·75	0·57	6,063	...	4,675	832
7	Hargahan	...	13	1,30,347	March 1909.	1906-07	1,30,751	33,426	...	1,64,177	4,901	2,325	2,576	1·97	1·56	4,400	...	1,824	1,963

						1909.														
39	Khairbunda	...	58	7,77,235	Completed in March 1915.	1905-06	7,69,182	1,81,857	...	9,51,039	11,078	9,244	1,834	0·24	0·19	25,379	...	23,545	3,907	83·
40	Rumal	...	11	3,04,902	October 1913.	October 1909.	3,04,902	72,429	..	3,77,331	1,709	1,469	240	0·08	0·07	10,303	...	10,063	1,142	85·
41	Ramtek Reservoir ...	...	209	28,71,342	Completed in February 1914.	October 1909.	28,90,765	6,09,018	...	34,99,783	21,573	19,561	2,012	0·07	0·06	95,477	...	93,465	2,940	90
42	Wara Tank	...	15	1,99,403	Completed in November 1911.	November 1909.	1,99,403	48,490	...	2,47,893	1,986	1,942	44	0·02	0·02	6,685	...	6,641	326	97·
43	Barera Kalan	...	19	2,32,963	Work in progress.	March 1911.	1,96,330	24,890	...	2,21,226	1,869	1,620	249	0·13	0·11	6,372	...	6,123	472	86·
44	Tendula Canal ...	...	...	99,98,807	Work in progress.	...	61,09,748	5,10,616	...	66,20,364	...	...	...	...	...	1,85,046	...	1,85,046	...	...
45	Naleshwar Tank ...	...	12	6,32,542	Work in progress.	...	4,40,151	25,514	...	4,65,665	...	...	...	...	...	12,351	...	12,351	...	...
46	Jamunia Tank ...	...	...	4,89,271	Work in progress.	...	4,54,470	36,625	...	4,91,095	860	1,043	*−183*	...	...	13,492	...	13,675	321	121·2
47	Kattanjheri Tank ...	...	...	2,36,066	Work in progress.	...	1,79,382	11,218	...	1,90,600	10	292	*−282*	...	...	5,190	...	5,472	6	292·0
48	Chorkamara Tank ...	...	13	8,65,484	Work in progress	...	3,82,811	18,599	...	4,01,110	...	...	...	...	...	10,747	...	10,747	...	...
49	Bodulkassa Tank ...	...	29	6,57,288	Work in progress.	...	2,81,745	19,202	...	2,93,947	...	...	...	...	...	7,523	...	7,523	...	...
	Total Central Provinces ...	...	614	2,10,01,145	...	...	1,55,58,482	23,51,473	...	1,79,09,955	94,525	80,618	13,907	0·09	0·08	4,89,011	...	4,75,104	27,059	85·2
								−23,51,473									*−4,75,104*			
	GRAND TOTAL PROTECTIVE WORKS.	878	2,281	11,91,98,310	...	...	9,13,67,246	2,66,56,602	...	11,80,23,848	17,87,340	13,37,165	4,50,175	0·49	0·38	29,19,658	...	24,69,483	3,86,261	74·8
								−2,66,56,602									*−24,69,483*			

…ICH BOTH CAPITAL AND REVENUE ACCOUNTS ARE KEPT.

Financial results of Minor Works and Navigation in India for, and up to the end of, 1915-16.

Number of works.	Name of works.	Mileage in operation. Main canals and branches.	Distributaries.	Estimated cost of construction (direct and indirect).	Date of completion of work (P. W. Code II, 1918).	Date when system first came into operation.	Total Capital outlay (direct and indirect).	Accumulated arrears of interest.	Accumulated surplus revenue.	Total sum-at-charge (column 7 + column 8).	Gross receipts (direct and indirect).	Working expenses (direct and indirect).	Net revenue.	Percentage on Capital outlay, column 7.	Percentage on sum-at-charge, column 10.	Interest at 3·4725 per cent. on direct Capital outlay to end of previous year plus half the outlay of the year.	Net profit.	Net loss.	Area irrigated.	Percentage of working expenses to receipts (column 11 to column 12).
		GENERAL FINANCIAL RESULTS TO END OF 1915-16.									FINANCIAL RESULTS OF THE YEAR 1915-16.									
1	2	3	4	5	6a	6b	7	8	9	10	11	12	13	14	15	16	17	18	19	20
		Miles.	Miles.	Rs.	Date.	Date.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Per cent.	Per cent.	Rs.	Rs.	Rs.	Acres.	Per c…
	IRRIGATION.																			
31	Madras	693	493	1,11,44,756	...	...	1,05,60,95	...	...	1,05,00,957	8,11,548	2,48,733	5,62,815	5·33	5·33	3,34,769	2,28,046	...	144,568	
8	Bombay—Sind	1,896	...	48,38,397	...	...	48,39,397	52,170	3,04,49,205	48,91,567	19,07,631	6,19,669	12,87,962	26·61	26·33	1,61,116	11,26,846	...	824,280	
30	Bombay—Deccan and Gujarat ...	258	231	94,70,026	...	...	90,51,194	95,60,633	41,624	1,86,11,827	1,72,249	1,11,216	61,033	0·67	0·33	2,91,548	...	2,30,515	37,820	
11	United Provinces	...	555	84,43,855	...	...	39,87,439	...	...	39,87,439	2,49,365	1,67,409	81,946	2·06	0·06	1,28,178	...	46,232	151,283	
2	Punjab	110	106	5,92,043	...	...	5,92,043	10,54,885	10,69,246	16,46,928	1,00,741	88,900	20,841	3·52	1·26	19,837	32,163	31,159	48,765	
3	Burma	...	...	40,79,626	...	...	40,30,723	...	...	40,30,723	14,89,672	2,40,248	12,49,424	31·00	...	...	12,49,424	...	4,96,105	
1	Bihar and Orissa	11*	12*	7,14,806	March 1886	1880-81	7,14,806	...	...	7,14,806	1,131	1,165	−34	...	...	...	...	34	Canals closed.	
16	Central Provinces	...	56	23,84,705	Works in progress	...	16,53,671	...	...	16,53,671	2,457	4,443	−1,986	...	...	...	...	1,986	1,825	
3	Rajputana	...	...	34,58,747	...	...	34,60,255	...	...	34,60,255	89,364	72,867	16,497	0·48	0·48	1,15,189	...	,692	...	
6	Baluchistan	17	91	44,58,067	...	...	38,79,006	16,93,926	...	55,72,932	21,784	55,076	−33,292	...	...	1,21,884	...	1,55,176	21,774	
	Total Irrigation ...	2985	1544	4,95,85,028	...	...	4,27,69,491	1,2361614	3,15,60,075	5,51,31,105	48,54,932	16,09,726	32,45,206	...	...	11,72,521	26,36,479 +20,72,685	5,63,794	1,726,420	
	NAVIGATION.																			
4	Madras	304	...	93,3	...	...	93,31,365	...	...	93,31,365	69,646	1,35,928	−66,282	−71	...	3,06,533	...	3,72,815	...	
4	Bengal	...	...	1,25,27,943	...	...	1,28,42,021	...	...	1,28,42,021	5,10,907	7,47,222	−2,36,315	...	...	...	...	2,36,315	...	
	Total Navigation ...	304	...	2,18,59,308	...	...	2,21,73,386	...	...	2,21,73,386	5,80,553	8,83,150	−3,02,597	...	...	3,06,533	...	6,09,130	...	1…
	GRAND TOTAL MINOR WORKS AND NAVIGATION.	3289	1544	7,14,44,336	...	...	6,49,42,877	1,2361614 +1,91,98,461	3,15,60,075	7,73,04,491	54,35,485	24,92,876	29,42,609	4·53	3·80	14,79,054	26,36,479 +14,63,555	11,72,924	1,723,420	4…

* Including minor channels.

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The Government Gazette

PUNJAB AND ITS DEPENDENCIES.

Published by Authority.

LAHORE, FRIDAY, JULY 13, 1917.

PART II.

Republications from the "Gazette of India."

FROM THE "GAZETTE OF INDIA," SIMLA, SATURDAY, JUNE 30, 1917.

LEGISLATIVE DEPARTMENT.

NOTIFICATION.

Simla, the 29th June 1917.

An Ordinance to provide for the acquisition of gold imported into British India.

WHEREAS an emergency has arisen which makes it necessary to provide for the acquisition by the Governor-General in Council of gold imported into British India after the commencement of this Ordinance.

Now, therefore, in exercise of the power conferred by section 72 of the Government of India Act, 1915, the Governor-General is pleased to make and promulgate the following Ordinance :— (6 Geo. V)

ORDINANCE No. III OF 1917.

Short title and extent.

1. (*1*) This Ordinance may be called the Gold (Import) Ordinance, 1917.

(*2*) It extends to the whole of British India including British Baluchistan and the Sonthal Parganas.

Definitions.

2. In this Ordinance, unless there is anything repugnant in the subject or context,

'coin' means metal used for the time being as money, and stamped and issued by the authority of some State or sovereign power in order to be so used.

'gold' means gold coin or gold bullion,

'import' means the bringing by sea or land into British India.

Power to take possession of imported gold.

3. (*1*) Subject to the provisions of this Ordinance, the Governor-General in Council or any person appointed by him in this behalf may by order in writing within ten days from the date of import, take possession of any gold imported into British India after the commencement of this Ordinance, and such gold shall thereupon vest absolutely in His Majesty.

(*2*) Where any gold is taken possession of in the exercise of the powers conferred by sub-section (*1*), the Governor-General in Council shall pay to the owner thereof on production of such documents as the authority making the order under sub-section (*1*) may require, a sum in respect of such gold calculated at the rate set out in the Schedule.

(*3*) If any dispute arises as to the fineness of any such gold, a certificate of assay by the Assay Master of any mint established under the Indian Coinage Act, 1906, shall be conclusive. III of 1906.

667 PGG

SCHEDULE.

Class of gold.	*Rate.*
(1) Gold coins coined at His Majesty's Royal Mint in England or at any Mint established in pursuance of a Proclamation of His Majesty as a branch of His Majesty's Royal Mint.	Rs. 15 for one sovereign.
Provided that such coins have not been called in by any Proclamation made in pursuance of the Coinage Act, 1870, or have not lost weight so as to be of less weight than that for the time being prescribed for like coins by or under the said statute as the least current weight.	
(2) All other gold not included in entry No. 1.	Re. 1 for every 7·53344 grains Troy of fine gold.

SIMLA :

The 29th June 1917.

CHELMSFORD,

Viceroy and Governor-General.

A. P. MUDDIMAN,

Secretary to the Government of India.

FINANCE DEPARTMENT.

NOTIFICATIONS.

ACCOUNTS AND FINANCE.

MINT.

The 29th June 1917.

No. 1469-F.—In exercise of the powers conferred by section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), the Governor-General in Council is pleased to prohibit the import of all gold coin or gold bullion, provided that nothing in this notification shall apply to any gold coin or bullion imported by or for the use of Government, or under a license granted by the Chief Customs Officer at the place of import.

No. 1470-F.—In pursuance of section 2 of the Defence of India (Criminal Law Amendment) Act, 1915, as subsequently amended, the Governor-General in Council is pleased to direct that the following amendment shall be made in the Defence of India (Consolidation) Rules, 1915, namely :—

After Rule 21 of the said Rules the following Rule shall be inserted, namely :—

"21-A. No person shall melt, break up or use otherwise than as currency, any current gold or silver coin. Prohibition re- garding curr[illegible] gold or silver [illegible]

In this rule, 'coin' means coin which is legal tender under the Indian Coinage Act, 1906 (III of 1906)."

H. F. HOWARD,

Secretary to the Government of India.

ARMY DEPARTMENT.

Simla, the 29th June 1917.

ORGANIZATION.

No. 1038.—The Hon'ble Mr. C. A. H. Townsend, I.C.S., Director of Agriculture and Industries, Punjab, is appointed Controller of Munitions, Punjab Circle, under the Indian Munitions Board, in addition to his existing duties.

A. H. BINGLEY, *Major-General,*

Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA" SIMLA, SATURDAY, JUNE 30, 1917.

DEPARTMENT OF COMMERCE AND INDUSTRY.

NOTIFICATION.

EXPLOSIVES.

The 7th July 1917.

No. 7567.—In exercise of the powers conferred by section 5 of the Indian Explosives Act, 1884 (IV of 1884), the Governor-General in Council is pleased to make the following amendments in the Indian Explosives Rules, 1914, published with the notification in this Department No. 4013-33, dated the 6th June 1914:

1. In rule 3 (1) the words "Toy fireworks such as" shall be omitted.
2. In rule 10 (*b*) the words "including Chinese crackers" after the word "cracker" shall be inserted.
3. Against item 15 in column 5 of Schedule II of the said rules after the words "The Local Government" the words "or in Sind the Commissioner in Sind" shall be added.

C. E. LOW,

Secretary to the Government of India.

DEPARTMENT OF EDUCATION.

NOTIFICATION.

ECCLESIASTICAL.

Simla, the 5th July 1917.

No. 221.—The Reverend Lionel St. George Petter is appointed to be a temporary chaplain on the Indian Ecclesiastical Establishment. His services are placed at the disposal of the Government of the Punjab, with effect from the 10th July 1917, or any subsequent date on which he may take over charge of his duties.

E. D. MACLAGAN.

Secretary to the Government of India.

ARMY DEPARTMENT.

JUDICIAL.

Simla, the 6th July, 1917.

No 1089.—In exercise of the powers conferred by section 13 of the Indian Defence Force Act, 1917 (III of 1917), the Governor-General in Council is pleased to direct that the following amendment shall be made in rule 16 of the Indian Defence Force Rules, 1917, namely :—

For the words "fit only for sedentary work" the words "fit to perform the courses of training or instruction specified by the regulations made under the Act by the Commander-in-Chief in India, for persons deemed to be enrolled for local military service" shall be substituted.

No. 1090.—In exercise of the powers conferred by section 113 of the Indian Army Act, 1911 (VIII of 1911), the Governor-General in Council is pleased to direct that the enrolment Form No. I.-A., Combatants, published in Army Department notification No. 1122, dated the 11th December 1914, shall be amended to the extent set forth below :—

(*i*) For question No. 14, the following shall be substituted, namely :—

"14. Are you willing to serve until discharged in accordance with the following conditions provided His Majesty shall so long require your services?

When you have served for six months after the conclusion of the present war you will be entitled to receive your discharge with all convenient speed."

(*ii*) The portion under the headings "Variation of Conditions as to Discharge," "Transfer to the Reserve," "Transfer to the Colours (from Reserve)" and footnotes connected therewith shall be deleted.

A. H. BINGLEY, *Major-General,*

Secretary to the Government of India.

BOARD OF EXAMINERS.

NOTICE.

Persian and Arabic Instructors.

Two fully qualified instructors, natives of Persia and Arabia, respectively, are maintained by the Government of India, for the convenience of officers wishing to study Persian and Arabic. The services of these instructors may be obtained in Calcutta, on application to the Secretary, Board of Examiners.

The instructors shall be stationed at Simla during the ensuing hot weather from the end of April to the end of October to give instruction to candidates on study leave there. Their services can be engaged on application to the Board of Examiners, Calcutta.

Qualified Urdu Teachers.

AMBALA.

M. Mohd. Miyan Khan ...	... Saddar Bazar, Ambala.
M. Mohd. Akbar Khan ...	... The Oriental Lodge, Ambala
M. Anand Sarup ...	... Saddar Bazar Ambala Cantonment (winter only).
M. Shaikh Amir Bukhsh, Gyani, Munshi Fazil.	Regimental Munshi, 1/9th Middlesex Regiment, Ambala.

FEROZEPORE.

M. Suraj Narain, B.A. ...	... Kabari Bazar, Ferozepore.
M. Harnam Das ...	... Headmaster, Hindu Girls' School, Ferozepore City.

JHELUM.

M. Thakur Das Pahwa ...	... Officers' Munshi, Jhelum.

JULLUNDUR.

M. Karam Chand ...	... C/o Jacki Mull & Sons, Saddar Bazar, Jullundur Cantonment.

KASAULI.

M. Anand Sarup ...	... Depôt Munshi, Kasauli (summer only).

LAHORE.

M. Sham Lal, Bhargava...	... Officers' Munshi, Saddar Bazar, Lahore Cantonment.
M. Sayyad Aulad Ali, Gilani (Munshi Fazal.)	Miran Shah Lane, Taksali Gate, Lahore.
M. Mohd. Khalil-ur-Rahman, Sabri	... Mohalla Sammian, Chhawni Manawala, Taksali Gate, Lahore.
M. Mool Chand Saihgal	... Regimental Munshi, 1/5th Devonshire Regiment, Saddar Bazar, Lahore Cantonment.

MULTAN.

M. Sultan Muhammad	... Regimental Munshi, Multan Cantonment.

MURREE HILLS.

M. S. C. Bagchi ...	... Munshi, Lawrence Government European School, Ghoragali, P. O. Murree Hills.

RAWALPINDI.

M. Ghulam Muhiuddin ...	... R. A. Brigade Munshi, Rawalpindi.
M. Ghulam Rasul ...	... Saddar Bazar, Rawalpindi.
M. Kazi Abdul Haqq Khan	... C/o Kazi Najam-ud-din Khan, Officers' Munshi, Jhangi Street, Rawalpindi City.

SIALKOT.

M. Ajab Shah Anand ...	... Officers' Munshi, Saddar Bazar, Sialkot.

N. B.— Wherever any teacher changes his address, he is requested to communicate his new address to the Board of Examiners.

O. F. JENKINS,

Secretary and Member, Board of Examiners.

667 PGG—710—13-7-17—SGPP Lahore.

Government Gazette,

PUNJAB AND ITS DEPENDENCIES.

PUBLISHED BY AUTHORITY.

LAHORE, FRIDAY, JULY 20, 1917.

PART II.

DEPARTMENT OF COMMERCE AND INDUSTRY.

NOTIFICATIONS.

IMPORT AND EXPORT REGULATIONS.

Simla, the 7th July, 1917.

No. 7559.—In supersession of this Department Notifications Nos. 2771-C. W. and 6059-C. W., dated respectively, the 17th March 1917 and 2nd June 1917, and in exercise of the powers conferred by Section 3 of the Import and Export of Goods Act, 1916 (XI of 1916) the Governor General in Council is pleased to direct that notes (*g*) and (*h*), appended to the form of certificate of origin, published originally with this Department Notification No. 624-C.W.D., dated the 17th February 1917, shall be revived.

No. 7647.—The following excerpt from the "Board of Trade" Journal, dated the 3rd May 1917, is published for general information :—

RESTRICTIONS ON IMPORTATION.

RULINGS AND DECISIONS.

With reference to the list of goods prohibited to be imported into the United Kingdom which appeared as a Supplement to the "Board of Trade Journal" of 29th March, 1917, it is notified that the following further Rulings and Decisions (Notification No. 12) respecting the prohibitions have been arrived at by the Department of Import Restrictions, 22, Carlisle Place, London S. W. 1.

Interpretations.

P.= Prohibited. G.L.= General Licence. N. P.=Not Prohibited.

Description of article.	Decision.
Adding and listing, book-keeping, typewriting machines (typewriters) ...	P.
Alabaster lamp shades, plain ...	N.P.
Aloes	N.P.
Aluminium lack (aluminium powder)...	P.
Amyl salicylate	N.P.
Anvils	P.
Arsenic	N.P.
Asphaltum used for paints and pigments	P.
Asphaltum used other than for paints and pigments	N.P.
Bags, Dorothy, made of matting ...	P.
Bale ties, wire, for hay, as wire ...	G.L.
Bale ties, wire, for paper, as wire ...	G.L.
Ball bearing bolts ...	G.L.
Balls, golf (games)	P.
Balls, polo, made of bamboo root (games)	P.
Bamboo suit cases	P.
Bark, birch	N.P.
Bark, ground, press packed ...	N.P.
Beads, mosaic, made of sand ...	N.P.
Beans, African, for ornamental purposes	N.P.
Beans, soya, crushed	P.
Bean flakes, Japanese	N.P.
Bean husks, for cattle fodder ...	N.P.
Bean meal	N.P.
Bean meal, soya	P.
Belting, leather	N.P.
Benzyl acetate	N.P.
Bergamot, artificial	N.P.

Description of article.	Decision.
Birch bark	N.P.
Birds ducklings and chickens, stuffed, (toys)	P.
Blowers, high pressure	N.P.
Bolts, ball bearing	G.L.
Book-keeping, adding and listing, typewriting machines ...	P.
Bornyl acetate	N.P.
Bronzes, Japanese (works of art) ...	P.
Brush holders, carbon (not for motor cars)	P.
Buffalo picker waste	N.P.
Cables, insulated	P.
Can cleaning machines	P.
Cascara sagrada	N.P.
Cassia	N.P.
Castings, phosphor bronze ...	P.
Castings, machine bronze ...	P.
Chains, chronometer fusee ...	P.
Chalk, French	N.P.
Cheque cancelling and perforating machine	N.P.
Cherry gum...	N.P.
Chinese ink, liquid	N.P.
Chloroform	N.P.
Chronometer fusee chains ...	P.
Cider and perry	N.P.
Citrons, fresh or in brine... ...	N.P.
Clamps	P.
Coal tar dyes	N.P.
Cocoa, raw, the product of H. M. Dominions, exported from the latter under licence	G.L.
Coconut, desiccated (nuts) ...	P.
Coning and tubing machines, textile.	N.P.
Copper paint	P.
Coumarin	N.P.
Counters and stiffeners, fibre (made of vegetable fibre)	N.P.
Crucibles, clay... ...	P.
Curry powder	N.P.
Cutters and trimmers for mounts and show-cards	N.P.
Cutters, rule	P.
Cyclostyle pens	N.P.
Dari seed (shipped in dry state) ...	N.P.
Dentists' accessories: Alloys or amalgams; arches and bands, expansion and fracture; Broaches or nerve canals; cotton engine cords; dental engines, parts of; fibre, devitalising; files; lathe heads; ligature and regulation appliances; mallets; metal strengtheners; metal swivels; polishing cones and wheels (cotton and wood); polishing skips, linen; polishing wheels with chucks; regulating appliances; saw blades; solder, gold; sterilisers; syringes; wrist springs	G.L.
Soups:—Asparagus, beef, bullion, chicken, chicken gumbo (okra), clam bouillon, clam chowder, Consomme, Julienne, mock turtle, mulligatawny, mutton broth, ox tail, pepper pot, printanier, tomato (okra), vegetable, vermicelli and tomato ...	N.P.
Soya beans, crushed	P.
Soya bean meal	P.
Spaghetti with tomato sauce and cheese	N.P.
Spanish clay...	N.P.
Spirit, perfumery, rectified ...	P.
Stencil carriers (metal)	P.
Stiffeners and counters, fibre (made of vegetable fibre)	N.P.
Sugar of milk	N.P.
Sugar syrup, white cane... ...	N.P.
Suit cases, bamboo	P.
Sulphur	N.P.
Sumac	N.P.
Syrup, white cane sugar ...	N.P.
Talc watch discs	N.P.
Tea, exported from India or Ceylon under licence issued by the Indian or Ceylon Governments ...	G.L.
Thirum	N..P
Time recorders (watchman's) ...	P.
Tinsmith's machines (hand); groovers, thin oval, handle former, tube forming, wire bending, wire cutting and bail formers	P.
Trimmers and cutters for mounts and show-cards	N.P.
Tripoli powder	P.
Tube or boiler cleaners (power driven)	N.P.
Vanillin	N.P.
Varnishes:—	
Black dipping	N.P.
Insulating	N.P.
Vegetables, canned, bottled, dried or preserved, and pickles when produce of H. M. Dominions ...	P.
Vinegar	N.P.
Warp tying and knotting machine (hand)	N.P.
Watch movements containing bronze ..	N.P.
Wattle bark	N.P.
Wire bale ties for hay	G.L.
Wire bale ties for paper... ...	G.L.
Wire, electrolytic	P.
Wire flexible cords	P.
Wire, insulated	P.
Zinc, sulphide	P.

* * * * * *

The following corrections should be made in the " Supplement " referred to—

Page 7. Barytes, sulphate of, powdered, N. P.

should read

Barytes, sulphate of, powdered, P.

Page 16. Envelopes, straw, for core making and packing ironware, N.P.

should read

Envelopes, straw, for core making and packing ironware, P.

Page 16. Felt roofing, made of refuse from cotton and woollen rags treated with asphalt, P.

should read

Felt roofing, made of refuse from cotton and woollen rags treated with asphalt, N. P.

HARDWARE LIST.

The following articles which will be found in their alphabetical order in the preceding list are here grouped together for convenience of reference.

Description of article.

Anvils.
Bale ties, wire, for hay. (G.L.)
Bale ties, wire, for paper. (G.L.)
Ball bearing bolts. (G.L.)
Bolts, ball bearing. (G.L.)
Brush holders, carbon (not for motor cars).
Cables, insulated.
Can cleaning machines.
Castings, machine bronze.
Castings, phosphor bronze.
Chains, chronometer fusee.
Chronometer fusee chains.
Clamps.
Cutters, rule.
Electrical accessories and appliances:—
  Brush holders, carbon (not for motor cars)
Electrolytic wire.
Fret machine, treadle.
Hypodermic needles.
Insulated cables.
Insulated wire.
Machines:—
  Can cleaning.
  Fret treadle.
Nails, driving screw (as wire nails). (G.L.)
Needles, hypodermic.
Orthopedic appliances.
Pipe cleaners, cotton and wire.
Platens, wool hand carding.
Powder, silver bronze.
Refiner and shell filler.
Rule benders.
Rule cutters.
Safety pins, wire (G.L.)
Shell and refiner filler.
Silver bronze powder.
Stencil carriers.

Description of article	Decision
Diphenyl methome crystals ...	N.P.
Diphenyl oxide ...	N.P.
Discs and diaphragms, steel, for turbines	N.P.
Discs, watch, talc	N.P.
Dorothy bags, made of matting ...	P.
Drag scrapers, horse drawn ...	N.P.
Dyes, coal tar	N.P.
Dyewood extracts	N.P.
Elder-flower water	P.
Electrical accessories and appliances—	
Brush holders, carbon (not for motor cars)	P.
Meters	N.P.
Electrolytic wire	P.
Envelopes, rush	P.
Eosine paste...	N.P.
Erasers, magic, ink (spun glass with metal holder)	N.P.
Extracts—	
Dyewood	N.P.
Quercitron bark	P.
Face cream (toilet preparations) ...	P.
Fibre counters and stiffeners (made of vegetable fibre) ...	N.P.
Filling machine (textile)... ...	N.P.
Filters for cutting oils	N.P.
Fishing line, fibre gut (Japanese silk worm)	N.P.
Flax, manufactures of	P.
Fret machine (treadle)	P.
Fruit extract, raspberry, containing no alcohol	N.P.
Fruits, dried, the produce of H.M. Dominions	G.L.
This G.L. does not extend to Canned and Bottled Fruits or to Fruits Preserved otherwise than by being dried.	
Gelatine	N.P.
Golf balls (games)	P.
Graphite	N.P.
Guava Jelly...	P.
Gum, cherry	N.P.
Heliotropin	N.P.
Helmet bodies (pith)	P.
Hide pieces for making glue ...	N.P.
Hydrokinone	N.P.
Hypodermic needles	P.
Ink, Chinese, liquid	N.P.
Ink, lithographic copper transfer ...	N.P.
Ink, printers'	N.P.
Insulated cables	P.
Insulated wire	P.
Iodide potassium	N.P.
Isinglass	N.P.
Jalap	N.P.
Japanese bean flakes	N.P.
Japanese bronzes (works of art) ...	P.
Jute, exported from India or Ceylon, under licence issued by the Indian or Ceylon Governments ...	G.L.
"Kodiopticon" optical lanterns ...	N.P.
Lanterns, optical, "Kodiopticon" ...	N.P.
Lapis lazuli (stones and slates) ...	P.
Leather belting	N.P.
Machines:—	
Can cleaning	P.
Cheque cancelling and perforating	N.P.
Coning and tubing, textile ...	N.P.
Filling, textile	N.P.
Fret, treadle	P.
Multipost, stamping	N.P.
Warp tying and knotting (hand)...	N.P.
Magnesia, light carbonate of ...	N.P.
Magnesium	N.P.
Maize (shipped in dried state) ...	N.P.
Masks, gas and smoke (cotton, felt, wire, and mica)	N.P.
Medicinal rhubarb	N.P.
Meters (electric)	N.P.
Mimosa extract, solid	N.P.
Mosaic beads make of sand ...	N.P.
Multipost stamping machine ...	N.P.
Musk, artificial	N.P.
Nails, driving screw (as wire nails) ...	G.L.
Neatsfoot oil	N.P.
Needles, hypodermic	P.
Nerolin	N.P.
Oils:—	
Neatsfoot	N.P.
Orange flower water	P.
Orange peel, dried	P.
Orientine	N.P.
Orthopedic appliances of hardware ...	P.
Oxide of antimony	N.P.
Pens, cyclostyle	N.P.
Peppermint	N.P.
Perfumery spirit, rectified ...	P.
Perry and cider	N.P.
Phenaticin	N.P.
Pipe cleaners, cotton and wire ...	P.
Plants and roots, dried	N.P.

Description of article	Decision
Platens, wool hand carding ...	P.
Polo balls, made of bamboo root (games)	P
Postcards, picture (prints) ...	P.
Powder, silver bronze	P.
Pumps, vacuum	N.P.
Pyrogalic acid	N.P.
Pyroxeline (straw plaiting) ...	P.
Quercitron bark extract	P.
Quicksilver	N.P.
Raffia, manufactures of (mats and mattings)	P.
Raspberry fruit extract, containing no alcohol	N.P.
Red Pigment	P.
Refiner and shell filler	P.
Rhubarb, medicinal	N.P.
Roots and plants, dried	N.P.
Rose water	P.
Rule benders	P.
Rule cutters	P.
Rush envelopes	P.
Saccharin	N.P.
Safety pins, wire	G.L.

Description.	
Seeds :—	
Dari (shipped in dried state) ...	N.P.
Sesame do.	N.P.
Seeds for expressing oil	N.P.
Seeds, made of thread and gum ...	P.
Senega	N.P.
Sesame seed (shipped in dried state)...	N.P.
Shades, lamp, plain Alabaster ...	N.P.
Sheep branding fluid	P.
Shellac	N.P.
Shell and refiner filler	P.
Silver bronze powder	P.
Size, gilders' burnish	N.P.
Tinsmiths' machines (hand)—	
Grovers, thin oval.	
Handle former.	
Tube forming.	
Wire bending.	
Wire cutting and bail formers.	
Wire bale ties for hay (G.L.)	
Wire bale ties for paper (G.L.)	
Wire, electrolytic.	
Wire, flexible cords	
Wire, insulated.	

Revocation of General Licences for certain Hardware Goods.

With reference to the hardware list given in the Supplement to the "Board of Trade Journal" of 29th March, 1917, it is notified that the General Licences permitting for the present the importation of the articles falling within the agreed definition of "Hardware" and specified in the subjoined list, have been revoked.

It may, however, be understood that goods in transit direct to the importers before 15th May will be admitted under the General Licences now withdrawn.

ARTICLES.

Addressograph machines, parts of, such as metal drawers, wooden stands, with metal attachments and iron stands.
Agricultural implements and parts thereof.
Blades, for boring belting.
Burners gas or oil.
Clippers, horse.
Cutters for card and lead.
Cutters, glass.
Discs, metal, for centre of rubbers.
Emeralite desk lamps.
Fasteners and press studs for wearing apparel.
Foghorn, Norwegian machine.
Forks, hay.
Gas burner castings, iron, for stoves.
Glass cutters.
Hay forks.
Horse clippers.
Incubators, cast iron and wood.
Lamp burners, gas or oil.
Lamps, emeralite, desk.
Lighters, metal pocket.
Machine :—
Addressograph, parts of, such as metal drawers, wooden stands, with metal attachments and iron stands.
Pencil sharpening.
Meat seals, made of cold rolled steel strip.
Mesh in rolls or strips for the manufacture of bags (base metal).
Norwegian foghorn—machine.
Pencil holders, metal (no wood).
Pencil sharpening machines.
Pen holders, metal.
Pocket lighters, metal.
Press studs and fasteners for wearing apparel, etc.
Pulleys and pulley blocks.
Razor blade sharpeners (safety).
Razor sharpeners, mechanical.
Razor strops and razor stroppers, automatic.
Rota strop (mechanical razor sharpeners).
Screws, brass.
Seal—cold rolled steel strip, for meat.
Sharpener, mechanical, for razors.
Sharpeners for safety razor blades.
Strop rota, mechanical razor sharpeners.
Strops and stroppers (automatic) for razors.
Studs, press, metal, and fasteners for wearing apparel, etc.

Revocation of General Licence for Cotton Duck for Belting.

Cotton duck for belting, weighing 18 oz. and upwards per square yard.

In giving effect to this revocation, it may be held that this class of merchandise in transit direct to the importer before 15th May falls under the General License now withdrawn.

No. 7761.—In exercise of the powers conferred by Section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), the Governor General in Council is pleased to direct that the following additions and alterations shall be made to the schedule appended to this Department Notification No. 5385-C.W., dated the 12th May 1917, as subsequently amended, *viz* :—

(I) *For* the existing entry "(D) Beans, not including Haricot beans", *read* "(D) Beans, not including Rangoon or Haricot beans."

(II) *Insert* as a new entry the following :—

"(B) Beans, Rangoon."

No. 7762.—In exercise of the powers conferred by Section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), and in supersession of this Department Notification No. 5041-C.W., dated the 5th May, 1917, as subsequently amended, the Governor General in Council is pleased to prohibit the import of all goods from and the export of all goods to any of the trading concerns mentioned in the annexed schedule:

Provided that nothing in this Notification shall apply to goods imported or exported under a general license granted under the authority of "The Trading with the enemy Statutory List) Proclamation, 1916, No. 3" or any other power vested in His Majesty (or by the Governor General in Council.

SCHEDULE.

AFRICA.

LIBERIA.

Ahlften, V.
Bent, A. A,
Birkenheuer, W.
Bremer Kolonial Handelsgesellschaft.
Bucholtz, G.
Buhring, F.
Busch, A.
Castelvi, Manuel.
Comercio, Espanol.
Decker, I.
Deutsche Liberia Bank.
Deutsche Sudamerikanische Telegraphen-gesellschaft, A.G.
Dinkela, H.
Exposite, Felix.
Franck, A
Freeman, T., & Company.
Freeman, D. (or T).
Freeman, D. D.
Gaede, W.
Gebhardt, Richard.
George, Aaron.
Gonzalez, Justo.
Gumera, Salvador Serra.
Hansen, C.
Harmon, S. H., Junior.
Heyn, E.
Hinz, M.
Hoffmann, Jul.
Huber, Oscar.
Jager, Ed. C.
Jantzen, C. F. W.
Klinge, Alberico, J.
Koch, N.
Kroell, K.
Kuhrmann, Carl.
Labe, H.
Lange, Gustave.
Lange, P.
Lapple, Otto.
Maier, Eugen.
Medicke, W.
Monrovia Trading Company.
Muller, Max.
Munch, N.
Peinate, Augustin.
Petersen, W.
Phelps Brothers and Company.
Preuss, E.
Quickenstedt, H.
Richter, N.
Robins, G. B.
Roggenbau, H.
Ross, Samuel, A.
Schaumburg, R.
Scholls, J.
Seifer, A.
Simpson, P. F.,
Stevens, A. B.
Thorade, K.
Tobeck. Louis.
Uckert, Richard.
Vagts, Arthur.
Valle, Arsenio.
Vietor & Huber.
Vormeyer, H. Walter.
Wagner, E.
West, J. W.
Wiebers, V.
Wiechers & Helm.
Woermann, A.
Wursburg, W.
Zschorper, M.

MOROCCO.

Abekhzel, Aaron, Laraiche.
†Abitbol, Moses, & Sons (Abitbol, Joseph M., Samuel M., Rafael M.), Laraiche.
Allal Ben Brahim Ben Hima, Tangier.
Amarti, Mohamed Ben Drees el, Laraiche.
Arrevalo, A., Tangier.
Auni, Ahmed el, Laraiche.
Aztot, Abdeslam, Laraiche.
Aztot, Fedol Ben Mohamed, Laraiche.
Aztot, Siddek Ben Ahmed, Laraiche.
Baghar, Dris el, Alcazar.
Bakkali, El Ayashi el, Arzila.
Bakkali, Mohamed, Tetuan.
Bakkali, Si Abdellah El, Tetuan.
Belghiti, Abderaham, Tangier.
Belghiti, Hadj Mohammed, Tangier.
Benarrosh, Brahim, Laraiche.
Benmergui, Vidal E., Tetuan.
Bessam, Oolad, Laraiche.
Botbol, Sentob Haim, Laraiche.
Boumeghait, Hadj Mohammed, Tangier.
Bukhari, Hossein Abdeslam el, Tetuan.
Cadosh, Mesod, Laraiche.
Cohen, S. & J. (Cohen, Simon J., Joseph J., Scialom J., Jacob S.), Laraiche (No connection with Joseph J. Cohen, Tangier)
Cohen, Simon D. (Cohen, Simon D., Jacob S.), Laraiche.
Dukali, Hadj Ben Maati el Hayani, Laraiche.
Dukali, Hamed Ben Fekik, Alcazar.
Dukali, Nokhtar Ben el Maati, Laraiche.
Eljarrat, Jacob (Eljarrat, Amram J., Judah J., Meir J.), Alcazar.

† NOTE.—The name of the firm with which trading is prohibited by the Order of 29th of February, 1916, is Moses Abitbol and Sons, Laraiche. The firm of M. Abitbol et Fils Aine (Comptoir) Commercial Francais de l' Afrique du Nord), of Boulevard du Lycee 9, Oran, has not been placed on the Statutory List, and trading with that firm is not prohibited.

Eljarrat, Judah, Alcazar.
Ge.ool, Mohamed Ben Abdel Krim Ben, Alcazar
Glaser, Dr. Tetuan.
Guerrero, Carlos Massa (see Massa Guerrero, Carlos)
Guessus, Mohammed, Tetuan.
Gumpert, Antonio, Tangier.
Gumpert, Francisco, Tangier.
Gumpert, Luis, Tangier.
Gumpert, Manuel, Tangier.
Hababi, Mohammed el, Laraiche.
Hadj, Ali Ben el, Arzila.
Haessner & Company, Tangier.
Harrack, Abdeslam el, Alcazar.
Hashmi, Hamed Ben el, Arzila.
Hashmi, Mohamed Ben el, Arzila.
Hashmi, Si Hamed el, Tetuan.
Hisu, Mohamed Ben, Arzila.
Hossein, Mohamed el, Laraiche.
H'sissen, Selam (Abdeselam), el, Alcazar.
Huss, Reichardt, Arzila.
Hussein, Ben el Hadj el Jemili, Alcazar.
Jahn & Toledano, Tangier and Laraiche.
Kell, J., & Company, Laraiche.
Kuhlmann, Alfred, Laraiche.
Lauffer, E., Tangier.
Lebady, Mohamed, Tetuan.
Lebady, Mohamed Ben, Mohamed el, Tetuan.
Maaroufi, Hadj Mohamed el, Laraiche.
Mannesmann Brothers, Tangier.
Marakko, Mannesmann & Company, Tangier.
Massa Guerrero, Carlos Tangier.
Maury, Jose, Laraiche.
Meier, Max, Tangier.
Mesbahi, Mohamedel Kasri, Alcazar.
Mokhtar, Mohamed, Arzila.
Mokhtar, Ulad, Arzila.
Mora, Juan, Laraiche.
Mora, Ricardo, Laraiche.
Moryusef, Joseph & Yahia, Laraiche.
Mudden, Mohamed el, Tetuan.
Mzamzi, Mohamed el, Laraiche.
Nolting, Fritz, Laraiche.
Ostermayer, Walther, Laraiche.
Oushihi, Abdelrahman el, Alcazar.
Ragonez, Abraham, Laraiche.
Renchausen, A., & Company, Laraiche.
Rohner, Friedrich, Laraiche.
Rohner, Werner, Laraiche.
Sabbah, Mesod, Laraiche.
Sabbah, Simon, Laraiche.
Sager & Woerner, Laraiche.
Salama, Mokhluf, Laraiche.
Sananes, Samuel A., Tangier.
Schiller & Company, Tangier.
Schumacher, Otto, Tetuan.
Sherti, Mohamed, Tetuan.
Sherti, Mohamed Ben el, Arzila.
Simoni, Mesod, Laraiche.
Soussi, Hadj Mailoud el, Laraiche.
Soussi, Hossein el, Laraiche.
Steinkampf, Heinrich, Alcazar.
Tarnow, Max L., & Company, Tetuan.
Tazzi, Abdel Wahab, Laraiche.
Thum, R. Laraiche.
Tordjman, Haim (Jaime) V., Tangier.
Villalta, Arcadio, Arzila.
Villa Valentino, Tangier.
Wedele, Jehan, Tetuan.
Zailachi, Abdeslam el Amri, Laraiche.
Zapatero, O., Tetuan.
Zegari, Hamed, Laraiche.
Zegari, Taib, Laraiche.
Zimmermann, Alcazar.
Ziyani, El Mokhtar, Laraiche.
Zwartfeld, W., Laraiche.

PORTUGUESE EAST AFRICA.

Becker, E., Beira.
Behrens, H., Lourenço Marques.
Bosselmann, C., Beira.
Brednekamp, Lourenço Marques.
Breyde, Johan.
Bruckmann, Lourenco Marques.
Christophides, Christo, Porto Amelia.
Cruz, Alipio, Francesco.
Dencks, Alexander, Lourenço Marques.
Deuss, Ludwig, & Company, Chinde, Tete, and Quelimane.
Deuss, Paul.
Deutsche Ost-Afrika Gesellschaft.
Deutsche Ost-Afrika Linie.
Felgenhauer (alias Ferguson), I. C., Lourenço Marques.
Ferguson, I. C. (alias Felgenhauer), Lourenço Marques.
Frankel Jacob, Lourenço Marques.
Fuchs, Lourenço Marques.
Goncalves, Paulino, Fontesville.
Grothkop, H., Lourenço Marques.
Haberer & Company.
Herz & Schaberg.
Hueffer, A., Quelimane.
Hoffman, Hugo, Lourenço Marques.
Hoffman, Oswald.
Houben, Walter, Beira.
Hupfer, Beira.
Jung Lenz & Company.
Koch, J. H., Lourenço Marques.
Krutzfeldt, H. G., Lourenço Marques.
Kunsti, T., Ibo.
Limbrock, H., Tete.
Linder, F., Ibo.
Loeffelbein, F., Lourenço Marques.
Marcus & Harting.
Neider, P., & Company, Ibo.
Niedner, Paul, Palma ; Ibo and Porto Amelia.
Oldenburg, E., Palma ; Ibo and Porto Amelia.
Orenstein-Arthur Koppel, Limited.
Ost Africa (Deutsche) Gesellschaft.
Ost Africa (Deutsche) Linie.
Pechner, H., Beira.
Petersen, R. H., Quelimane.
Philippi, William, & Company.
Piel, Albert, Lourenço Marques.
Porst, Kurt., Lourenço Marques.
Ressmann, I., Lourenço Marques.
Reuter, Dr., Lourenço Marques.
Rewald, Martin, Lourenço Marques.
Reys Frenandez & Baptista.
Ribeiro, Antonio Franciso, Beira.
Rolfes, Herman, Lourenço Marques.
Rolfes, Karl, Lourenço Marques.
Rolfes, Nebel & Company, Lourenço Marques.
Rosendorf, Lourenço Marques.
Sambado, Antonio Marques, Mozambique ; Santa Maria ; Palma ; Ibo and Porto Amelia.
Schnutz, H., Tete.
Schreiber, Beira.
Siemsen T., Beira.
Springhorn, C., Lourenço Marques.
Steyn, Kuhn, Lourenço Marques.
Stuben & Company.
Stuhldreier, Palma ; Ibo and Porto Amelia.

Uebel, Beira.
Vogel, W. Lourenço Marques.
Vogler, W., Sena.
Wandschneider, Theodor, Lourenço Marques.
Wiese, Carl, Lourenço Marques.
Woernher, Fritz, Inhambane.
Woernher, Rudolf, Inhambane.

PORTUGUESE WEST AFRICA, PORTUGUESE GUINEA, FERNANDO PO AND RIO MUNI.

Iniqo, Alfonso, Rio Muni.
Karsten, Friedrich, Bambadinca.
Lieb, Eugen, Santa Isabel and San Carlos.
Mansnetter, Bolama.
Moritz, E. H. & Company, Santa Isabel.
Rolf, Luis, Bissao.
Schwartz, Hans, Geba.
Seifert, Paul, Bolama.
Titzck, Rudolf, Bissao; Chinde; Bambadinca; Geba Baffata; Cacheo and Farim.
Voss, Hans, Farim.
Woermann Linie, Fernando Po.

AMERICA.

ALL COUNTRIES IN CENTRAL AND SOUTH AMERICA.

German Coal Depôt. (Compañia Alemana de Carbon, or Deutsches Kohlen Depôt.)
Hardt, Engelbert, & Company.
Hardt, E. and W., & Company.
Mannesmann, Sociedad Tubos, Limitada.
Sociedad Tubos, Mannesmann, Limitada.
Staudt & Company.

*ARGENTINA AND URUGUAY.

Aachen and München Insurance Company, Calle Cangallo 319, Buenos Aires, Argentina.
Acosta y Lara, Montevideo, Uruguay.
Accumulatoren Fabrik, A. G., Calle Tucuman 900, Buenos Aires, Argentina.
Aders, Alberto, & Company, Calle Venezuela 165—99 and Paseo Colon 486-94, Buenos Aires Argentina.
Adhemar, Maison L., (see Kundig & Company).
Adler Las, Calle Mejico 937, Buenos Aires, Argentina.
Agencia Maritima "Kosmos" (Kosmos Steamship Line), Calle Sarmiento 442, Buenos Aires Argentina.
Aischmann, Luis and Company, (Sucesores) Calle Sarmiento 1143 and 1147, Buenos Aires; and Calle Independencia 44, Mendoza, Argentina.
Allgemeine Electricitäts Gesellschaft (Compania Sudamericana de Electricidad), Calle Alsina 434, Buenos Aires, and all branches in Argentina and Uruguay.
Argentina Germanica de Abonos, sociedad Limitada, Calle Peru 1183-1188, Buenos Aires; Argentina.
Argentine Real Estate & Finance Corporation, Limited, Calle Alsina 902, Buenos Aires, Argentina.
Arnold, H., c/o North German Lloyd, Buenos Aires, Argentina.
Aust, Alfonso, Calle San Martin 345 & Calle Suarez 1921, Buenos Aires, Argentina.
Austro-American Steamship Company, Calle San Martin 470, Buenos Aires, Argentina; Montevideo, Uruguay, and all branches in Argentina and Uruguay.
Balzer, Carlos, Calle Cangallo 417, Buenos Aires, Argentina.
Banco Aleman Transatlantico, (Deutsche Ueberseeische Bank). Calle Reconquista, corner of Bartolome Mitre, Buenos-Aires, Argentina.
Banque Hypothecaire Transatlantique, Societe Anonyme, Calle Florida 171, Buenos Aires Argentina.
Banco Germanico de la America del Sud (Deutsche Sud-Amerikansche Bank.), Calle Reconquista 37-41, Buenos Aires, Argentina.
Barbagelata, R., Calle Defensa 375, Buenos Aires, Argentina.
Barbe, Anacleto, Buenos Aires, Argentina.
Barth, Eugenio, & Company, Calle Uruguay, 757, Montevideo, Uruguay.
Bauer, P., and Company, Calle Piedras 132 Buenos Aires, Argentina.
Bayer, Federico, & Company, Rivadavia 2263, Buenos Aires, Argentina.
Bechtel, Kurtz & Company, Calle Tucuman 1575, Buenos Aires, Argentina.
Behr & Ott, Calle Defensa 435, Buenos Aires, Argentina.
Belge, L'Industrielle, (Tannerie Villa Crespo), Calle Cangallo 466, Bueros Aircs, Argentina.
Bentos, Jose S., Buenos Aires, Argentina.
Berger, Curt, & Company, Call 25 de Mayo 382-392; Calle Corientes 344, and Colon 1384, Buenos Aires, Argentina.
Bernard Hermanos, Calle Cangallo 315, Buenos Aires, Argentina.
Bernitt, Rodolfo (partner of Dorner & Bernitt), Calle Misiones 1472, Montevideo, Uruguay.
Boeker & Company, Calle Maipu 463, Buenos Aires, and all branches in Argentina.
Boley, Max W. Chacabuco 409c and Calle Belgrano 673, Buenos Aires, Argentina.
Bottini, Oscar, Calle Cerro Largo 851, Montevideo, Uruguay; and Argentina.
Brauss, Mahn & Company, Buenos Aires, Argentina; and Calle Cerrito 407, Montevideo, Uruguay.
Brolund, Ricardo, Montevideo, Uruguay.
Bromberg & Company, Calle Moreno 401, Buenos Aires, Argentina.
Buch, A., & Company, Calle Mercedes 967, Montevideo, Uruguay.
Buddensieg, Juan, Calle Moreno 655, Buenos Aires, Argentina.
Bunge, Ernesto A., & Born, J. Calle Sarmients, corner of 25 de Mayo Buenos Aires, Argentina.
Bustamante, Miguel, Calle Suipacha 128, Buenos Aires, Argentina.
Cadenas, Enrique, Calle Juneal 1388, Montevideo Uruguay.
Callejas, J., Buenos Aires, Argentina.
Camartino, Luis, Calle 25 de Mayo 179, Buenos Aires, Argentina.
Canto, Roberto, (c/o Staudt & Company).
Caro Brothers, Buenos Aires.
Carrasco, A., Tacuari 483, Buenos Aires, Argentina.
Carrasco, Ricardo, Calle 25 de Mayo 130, Buenos Aires, Argentina.

*All persons or bodies of persons whose names at present appear in the Statutory List under any of these two countries, are added to the Statutory List for each of these countries and Paraguay.

Carriguy, E. R., Cassilla 51, Defensa 542 & P., Mendoza 3457, Buenos Aires, Argentina.
Cassini & Company, Calle Cangallo 840, Buenos Aires and Rosario, Argentina.
Castagnet & Company, Montevideo, Uruguay.
Cattaneo, Constantino, Buenos Aires, Argentina.
Cevini, Luis, Buenos Aires, Argentina.
Clarfeld, Federico, & Company, Passo Colon 746, Buenos Aires; Calle Juncal 1461, Montevideo, and all branches in Uruguay and Argentina.
Clausen & Company, Calle Misiones 83, corner of Piedras 193, 201 and 450 Montevideo, Uruguay.
Compañia Alemana de Depositos de Carbon. (See German Coal Depot).
Compania General de Obras Publicas, Calle Beanardo Irigoyen 330, Buenos Aires, Argentina.
Compania Mercantil y Ganadera del sud, San Martin 186, Buenos Aires, Argentina.
Crespo, Arturo, Calle Maipu 457 and Calle Superí 1629, Buenos Aires, Argentina.
Cruz Alta, Ingenio Azucarero Germano Argentino, Tucuman, Argentina.
Crut Berger and Company. (See Berger, Curt and Company)
Daniel, Bruno, & Company, Paseo Colon 464-68, Buenos Aires, Argentina.
Defesche, Juan, Calle Moreno, 508, and Calle Newbury 2671, Buenos Aires, Argentina.
Delcampo, Carlos, Montevideo, Uruguay.
Delfino, A. M., & Hermano, Calle Sarmiento 442-448, Buenos Aires, Argentina.
Delgado, Julian R., Bahia Camarones, Patagonia, Argentina.
Deutsche Dampfschiff Gesellschaft (see Hansa Steamship Line.)
Deutsche Sud Amerikanische Bank. (See Banco Germanico de la America del Sud.)
Deutsche Ueberseeische Bank. (See Banco Aleman Transatlantico).
Deutsches Kohlen Depôt. (See Compañia Alemana de Depositos de Carbon.)
Dorner & Bernitt, Misiones 1472, Montevideo, Uruguay.
Dorner, Arturo (partner of Dorner & Bernitt), Uruguay.
Duckwitz, Otto, Calle Araoz 2918, Buenos Aires, Argentina.
Duzer, Van, Buenos Aires, Argentina.
Dyckerhoff & Widmann Schmidt, Calle Reconquista 37, Buenos Aires, Argentina.
Ellerhost, Fernando (of "La Germano Argentina").
Eppenstein and Warren, Paseo de Julio 643, Buenos Aires, Argentina.
Estrader, Pedro, Calle Salsipuedes 231, Montevideo, Uruguay.
Fadun and Company, Calle San Martin 1485-89, Mendoza, Argentina.
Feller, Otto and Company, Calle Uruguay, 891, Montevideo, Uruguay.
Fomento Territorial Sud.Americano, Sociedad Anonima, Buenos Aires, Argentina.
Franke, Otto, & Company, Calle Bolivar 161, Buenos Aires, Argentina.
Fuhrmann (H.) & Company, Calle Peru 1182, Buenos Aires, Argentina.
Funck, Ph., & Company, Calle Upsallata 756 and 1056, Buenos Aires, Argentina.
Garbin Hermanos, Montevideo, Uruguay.
Garcia Ramos, José, Calle Guayabo 166, Montevideo, Uruguay.
Gosmotorenfabrik Deutz, Calle Moreno 550-554, Buenos Aires, and all branches in Argentna and Uruguay.
Gazzano, Antonio, Calle San Eugenio 77, Montevideo, Uruguay.
German Coal Depôt (Compañia Alemana de Depositos de Carbon, or Deutsches Kohlen Depôt), Calle Peru 375, Buenos Aires, Argentina.
Giulfo, José, Montevideo, Uruguay.
Gomez, Pedro, Comodoro Rivadavia, Territory of Chubut, Argentina.
Gunther, Felix, Calle 25 de Mayo 130-140, Buenos Aires, Argentina.
Grundl & Company, Calle Cordoba 1267, Rosario, Argentina.

Hamburg-American Steamship Company, Calle Sarmiento 442-448, Buenos Aires, Argentina.
Hamburg-South American Steamship Company, Calle Sarmiento 442-448, Buenos Aires, Argentina.
Hansa Mining Company ("Hansa", Sociedad Anonima de Minas), Calle Maipu 463, Buenos Aires and Concaran, San Luis, Argentina.
Hansa Steamship Line, (Deutsche Dampschiff Gesellschaft)
Hardt, Engelbert, & Company, Calle Bartolome Mitre 853-871, and Calle Patricios 1937, Buenos Aires, Argentina; and Montevideo, Uruguay.
Hardt, E. and W., & Company.
Hartrodt, A., Casilla de Correo 1280, Calle Corrientes 685, and Calle Maipu 427, Buenos Aires, Argentina.
Hasberg, P. (of "La Germano Argentina").
Hasche, M. E., Calle Tucumang 900, Buenos Aires, Argentina.
Hasenclever & Company, Calle Belgrano 673, and Calle Ayolas 458, Buenos Aires, Argentina.
Heinlein & Company, Avenida de Mayo 1402-1500, Buenos Aires, Argentina.
Herbon, Maximo, Uruguay.
Hermann, Edmundo, c/o Banco Germanico de la America del Sud, Calle O'Higgins 2030, Buenos Aires, Argentina.
Hinderfeld, Martignoni & Company, Calle Lavalle 437; Calle Tandil 5900. Buenos Aires, Argentina; and Calle Cerrito 257, Montevideo, Uruguay.
Hirsch, Alfredo (of Sociedad Financiera é Industrial Sud Americana).
Hoffmann & Stocker, Calle Moreno 443, Buenos Aires, Argentina.
Horn & Company, Calle Cangallo 499, Buenos Aires, Argentina.
Hosmann, Julio, Calle Cangallo 319, Buenos Aires, Argentina.
Jaencke Hermanos & F. Schneemann, Calle Bolivar 777, Buenos Aires, Argentina.
Junghans Hermanos, Calle Cerrito 393, and Libertad 1389, Buenos Aires, Argentina.
Juthmann, Ricardo, Montevideo, Uruguay.
Kapelusz, A., & Company, Calle B. Mitre 1259, Buenos Aires, Argentina.
Kobelt, G. (of "La Hermano Argentina"), Calle Avellaneda 1914 Buenos Aires, Argentina.
Koerting Brothers, Calle Bolivar 292, Buenos Aires, Argentina.

Koester, Nicolaus, Rua 25 de Mayo 294, Buenos Aires, Argentina.
Koppelmeyer, Carl Christian (Partner of Clausen & Company), Uruguay.
Korth, Hans, Buenos Aires, Argentina.
Kosmos Steamship Line (Agencia Maritima "Kosmos"), Argentina.
Kozel, Federico (Partner of Guillermo Stahringer & Company).
Kropp & Company, Piedras 1448 and Rivadavia 751-761, Buenos Aires, Argentina; and Cerrito 513 (formerly of Misiones 158), Montevideo, Uruguay.
Kundig and Company (Maison L. Adhemar), cangallo 901 (corner of suipacha 202), Buenos Aires, Argentina.
Lafont, J. A, Calle Defensa 542-3, Buenos Aires, Argentina.
"La Germano Argentina", Insurance Company, Calle Reconquista 37, Buenos Aires, Argentina.
Lagemann, F., & Company, Calle Piedras 363, Montevideo, Uruguay.
Lahusen & Company, Calle Defensa 542, and P. Calle Pedro, Mendoza 3457, Buenos Aires, Argentina; and C. Orillas del Plata 927, Montevideo, Uruguay.
Lanza, Eustaquio, Montevideo, Uruguay.
Larsen, Herbert, Montevideo, Uruguay.
Lasker & Company, Calle Florida 355, Buenos Aires, Argentina; and Calle Misiones 1430, Montevideo, Uruguay.
Latte, Curt, & Company, Calle, Alberti 40, Buenos Aires, Argentina
L'Industrielle, Belge (Tannerie Villa Crespo), Calle Cangallo 466, Buenos Aires, Argentina.
Lindwedel, Schreyer and Company, Calle Venezuela 131 and Calle Azopardo 467, Buenos Aires, Argentina.
Lingenfelder, Carlos, (of Banco Aleman Transatlantico), Buenos Aires, Argentina.
Luaces, Leandro, Buenos Aires, Argentina.
Lübeck, Servos & Company, Calle Uruguay 769 and Calle Rincon 522, Montevideo, Uruguay.
Mampoy, Jules, Casilla 384, Buenos Aires, Argentina.
Mannesmann, Sociedad Tubos, Limitada, Calle Defensa 383, Buenos Aires, Argentina.
Marquez, Joaquin C. (Partner of Dorner & Bernitt), Uruguay.
Martinez de Hoz, Florencio, & Company, Calle Reconquista 43, Calle Peru 475 and Calle Pueyrredon 320-326, Buenos Aires, Argentina.
Melber, Leon, Calle Alsina 261, Buenos Aires, Argentina.
Mengers and Company, Calle Tacuari, 483 Buenos Aires, Argentina.
Menth, Fernando, Calle San Martin 955, Rosasario, Argentina.
Mercantil y Ganadera Del Sad Compania San Martin 186, Buenos Aires, Argentina.
Mey, Hugo, Buenos Aires, Argentina.
Meyer, D., & Company, Calle San Martin 222, and Calle Belgrano 139, Bahia Blanca, Trelew Chubut; and Puerto Madryn, Patagonia, Argentina.
Meyer, L. D., & Company, Calle Lima 387, Buenos Aires, Argentina.
Meyer, Martin (of "La Germano Argentina.")
Minino, Juan, Patricies 1570, Buenos Aires, Argentina.

Mitau & Grether, Calle Cangallo 840-850, Buenos Aires, Argentina.
Moering, Edmundo, Calle Defensa 542, Buenos Aires, Argentina.
Moller & Company, Calle Alsina 484, Buenos Aires, Argentina.
Monje, Fernandez, Puerto Deseado, Gobernocion de Santa Cruz, Argentina.
Muller Hermanos, San Julian, Patagonia, Argentina.
North German Lloyd.
Novara, Francisco, Bahia Blanca, Argentina.
Obras Publicas, Compania General de Calle Bernardo Irigoyen 330, Buenos Aires Argentina.
Olach & Ohlmstede, San Martin 452, Rosario, Argentina.
Orenstein & Koppel, Calle San Martin 66, Buenos Aires, Argentina.
Osten & Company, Calle Rondeau 303, Montevideo, Uruguay.
Oster, Jorge (of Sociedad Financiera é Industrial Sud Americana).
Pels & Lakatos, Calle Bartalome Mitre 363, Buenos Aires, Argentina.
Perez Hermands, P. O. Box 324, Montevideo, Uruguay.
Peters Hermanos, Calle San Juan 100, Buenos Aires, Argentina.
Petersen Alexandro, & Company, Ceballos 244, Buenos Aires, Argentina.
Pfeiffer, Bruno & German, Calle Salta 309 and Casilla de Correo 1166, Buenos Aires, Argentina.
Pintos, Domingo Manuel, Avenida de Mayo 1402-1500, Buenos Aires, Argentina.
Plaut & Company, Calle Alsina 902, Buenos Aires, Argentina.
Portena Tug Company, Argentina.
Quincke, Ernesto, Calle Cerro Largo 851, Montevideo, Uruguay.
Rabe, Walder & Company, 25 de Mayo 694, (formerly of Misiones 1373), Montevideo, Uruguay.
Rabe, Margarita N. de (Partner of Rabe, Walder & Company).
Rabe, Otto (Partner of Rabe, Walder & Company).
Rathje & Oompany (late Rathje & Muller), Oalle Caseros 840, Buenos Aires, Argentina.
Retienne, Eduardo, Calle Rivadavia and Calle Sarmiento 1127, Buenos Aires, Argentina.
Rhodin, Thor, Buenos Aires, Argentina.
Rhodius & Company, Calle Rivadavia 842, Buenos Aires, Argentina.
Ribas, Salgado & Company, Diaz Vélez 3701, Buenos Aires, Argentina.
Rocco, F., & Company, Cerro Largo 821 and Calle Paraguay 1968, Montevideo, Uruguay.
Roehrs, E., & Company, Calle San Martin 195 and Avenida Montes de Oca 604, Buenos Aires, Argentina, and Calle Agraciada 2412, Montevideo, Uruguay.
Rossi, Francisco, c/o Hasenclever & Company, Buenos Aires, Argentina.
Ruete, Enrique, Agraciada 951, Montevideo, Uruguay.
Ruiz, Raul, Cassilla del Correo 1222 and Calle Humberto 1°-2807, Buenos Aires, Argentina.
Sanguinetti, José B., Montevideo, Uruguay.
Sanjines, Dionysio, Montevideo, Uruguay.

Sassoli, A., (of Staudt and Company) Montivideo, Uruguay, Buenos Aires, Argentina.
Sassoli, Juan, Calle Rincon 453, Montevideo, Uruguay.
Schellas, Enrique, Calle San Martin 740, Rosario, Argentina.
Schelp and Schelp, Calle Bartolome Mitre 1123, Buenos Aires, Argentina.
Schlief, Georg, Montevideo, Uruguay.
Schmidt, Pablo, Montevideo, Uruguay.
Schewitzer, Felipe, Santa Fé 951, Rosario, Argentina.
Siemens Schückert Companies, Calle Bernardor de Irigoyen 330, Buenos Aires, Argentina.
Simon, Alberto Maximo (Partner of Guillermo Stahringer & Company).
Sociedad Anonima Argentina Hidraulico-Agricola, Calle Moreno 411, Buenos Aires, Argentina.
Sociedad Anonima Fomento Territorial Sud Americans, Buenos Aires, Argentina.
Societa Anonima Transporti de Mestre, Argentina.
Sociedad Argentina—Germanica De Abonos Limitada, Calle Peru 1183-1188, Buenos Aires, Argentina.
Sociedad Financiera é Industrial Sud Americana, Calle Sarmiento, Corner of Calle 25 Mayo, Buenos Aires, Argentina.
Sociedad Tubos Mannesmann Limitada, Calle Defensa 383, Buenos Aires, Argentina.
Societa Anonima Transporti de Mestre, Argentina.
Soteras y Val, Calle Alsina 1251-55, Buenos Aires, Argentina.
Stahringer, Guillermo, & Company, Calle Florida 171, Buenos Aires, Argentina.
Stahringer, Guillermo (Partner of Guillermo Stahringer & Company).
Staudt & Company, Calle Bernardo de Irigoyen 330, Avenida Montes de Oca 1599, and Calle General Hornos 1720, Buenos Aires, Argentina; and Calle Rincon 458, Montevideo, Uruguay.
Steffens & Nolle, A. G., Calle Cangallo 499, Buenos Aires, Argentina.
Stern, Ricardo, Montevideo, Urguay.
Sternberg, H., Junior, & Company, Calle Cangallo 840, Buenos Aires, Argentina.
Stofen, Schnack, Müller & Company, Buenos Aires, Argentina.
Stremmler, Carlos, Calle Corrientes 423, Buenos Aires, Argentina.
Strothbaum, Felix (Partner of Clausen & Company), Uruguay.
Strothbaum, Guillermo (Partner of Clausen and Company), Uruguay.
Stubenrauch & Company, Puerto Deseado, Gobernacion de Santa Cruz, Argentina.
Sturzenegger, Alfredo & Jorge, Calle Sarandi 366, Montevideo, Uruguay.
Sudamericana (Compaania) de Electricidad (see Allgemeine Electricitats Gesellschaft).
Szulc & Raedler, Calle Florida 1430, Montevideo, Uruguay.
Tannerie Villa Crespo (see L'Industrielle Belge.)
Terzy, Tiberio, Calle Caseros 485, Buenos Aires, Argentina.
Thies Kubaseck Guillernio, Trelew, Chubut, Argentina.
Torviso, B., & Company, Calle General Mitre 643, Rosario, Argentina.
Ures, Alfredo, Montevideo, Uruguay.
Vasquez, Pablo, Calle Salsipuedes 231, Montevideo, Uruguay.
Velazco, Pedro, c/o Osten & Oompany, Uruguay.
Vilmar, Rimpler Company, Defensa 569—571, Buenos Aires, Argentina.
Wagenknecht, E., & Company, 25 de Agosto 422 (formerly of Cerro Largo 791), Montevideo, Uruguay.
Walder, Enrique (Partner of Rabe, Walder & Company), Uruguay.
Wayss and Freytag, Calle Moreno 508, Buenos Aires, Argentina.
Weil Hermanos & Company, Calle Reconquista 450, Buenos Aires, and Rosario, Argentina.
Wentzky, R. Von, Calle Corrientes 685, Buenos Aires, Argentina.
Weygand and Zum Felde, Calle Venezuela 441, Buenos Aires, Argentina.
Wirth & Schiebeck, Calle Sarmiento 372, Buenos Aires, Argentina.
Wolff & Schorr, Buenos Aires, and Calle Cordoba 1100, Rosario, Argentina.
Wolff, Buchholz & Company, Calle Cangallo 521, Buenos Aires, Argentina.
Wulff, Otto, Calle Peru 362; Calle Terrero 109, and Rivadavia 6245, Buenos Aires, Argentina.

BOLIVIA.

Albrecht, C., & Company, La Paz.
Arnold & Company, Santa Cruz de la Sierre and Riveralta.
Bacovich, Marcos, Oruro.
Banco Aleman Transatlantico (Deutsche Ueberseeische Bank).
Barber, Alfred W., & Company, Cochabamba.
Bickenbach & Company, Oruro.
Blau, Stephen, La Paz.
"Botica Alemana," Oruro.
Burgoa Teran, Arturo, Oruro.
Callenius Gustavo, La Paz.
"Cerveceria Calacala" (see Heimberto Hinze & Company).
Cerveceria Germania (see Schnorr Guillermo).
Colsman, Boehme & Company, La Paz and Oruro.
Companhia Commercial Mattogrossense & Boliviana Limitada, Puerto Suarez and Guajara-Mirim.
Dauelsberg & Company, La Paz.
Deutsche Ueberseeische Bank. (See Banco Aleman Transatlantico).
Diaz Hijos y Cia., Sucre & Potosi.
Dohrmann, Dahse & Company, Oruro and Potosi.
Ehrhorn, Oscar A., Cochabamba.
Elsner, Juan, & Company, Santa Cruz.
"El Tigre," La Paz.
Emmel Hermanos, La Paz.
Enss & Webber, La Paz.
Eulert, F. G., La Paz.
Franco, José, La Paz.
Fricke, Arturo, Oruro.
Fricke, Jerman, & Company, Cochabamba and Oruro.
Freudenthal Hermanos, La Paz.
Fuss, Alfredo (of Hirschmann & Company), La Paz.
"Gallo, El," La Paz.
Gundlich, C. F., Oruro.

Günther, Ernest, Sorata.
Gunther, Pablo, Oruro.
Hardt, E. & W., & Company, La Paz; Sucre, Oruro and Cochabamba.
Harrison & Bottiger, La Paz.
Hinke, Gustave, & Company, La Paz and Oruro.
Hinze, Heimberto, & Company, Oruro.
Hirschmann & Company, La Paz and Oruro.
Joerges & Company, Calle Oruro, Poosi.
Kohler E. & Company Guajara-Miritm.
Kr/ger, R., & Company, Cochabamba.
" La Mariposa," La Paz.
Lazcano, Alejandro, Sucre.
Martins, F., & Company, La Paz.
Mattogrossense & Boliviana, Companhia Commercial Limitada, Puerto Suarez and Gujara-Mirim.
Moerch, Bauer & Company, Sucre & Fotosi.
Morales, Bertram & Company, Cochabamba, Potosi and Sucre.
Morales, José, Cochabamba.
Nolte, E., & Company, La Paz.
Pingel, Juan, La Paz.
Precht, Henry, La Paz.
Quidde & Gatermann, Cochabamba and Sucre.
Reinecke, Findel & Company, Oruro.
Schluter & Company, Oruro.
Schmidt, Otto, & Company, Cochabamba.
Schnorr, Guillermo (sucesion) "Cerveceria Germania." Tarija.
Schubert, H. G., Oruro.
Schutt, Nicolas (Partner of Morales, Bertram & Company), Sucre.
Schweitzer, Félipe, Santa Cruz.
Seiler, Emil, Sucre.
Staudt & Company, Villa Montes, River Pilcomayo.
Stofen, Schnack, Muller & Company, Santa Cruz.
Villalabos, Moises J., La Paz.
Wantig & Muller, Cochabamba.
Weber, Albert, Oruro.
Weisser Brothers, Ocuri Mines, near Challapata.
Zeller, Villinger & Company, Santa Cruz, Trinidad and Yacuiba.

BRAZIL.

Achim & Company, Joinville, Sta. Catharina.
Ahrns, Edouardo, Rua dos Algibebes, Bahia.
Alsacienne (Société) de Plantations en Brésil, Tapaná and Santarém, Calcual Grande.
Andrade, Marcelino, Santos.
Andrade Pinto, Ernesto, Bahia.
AO Cylindro, Porto Alegre.
Araujo & Boavista, Rua Buenos Aires 4, Rio de Janeiro.
Armazens Andresen, Sociedade Anonyma, Manaos.
Arp & Company, Rua do Ouvidor 102, and Rua Coronel Moreira Cesar 102, Rio de Janeiro.
Baag, Hermann, Rua Sao Bento 22, Rio de Janeiro.
Bahlmann, John, Rua Sachet 83, Rio de Janeiro.
Banco Aleman Traansatlantico (Deutsche Ueberseeische Bank).
Banco Germanico de la America del Sud (Deutsche Sud-Amerikanische Bank).
Bandeira, Luis, Rio de Janeiro.
Barza & Company, Rua Marques de Dens 8, Pernambuco.
Bauer, Walter F., Rua General Camara 88, Rio de Janeiro; and Recife, Pernambuco.
Bayer, Federico, & Company, Travessa Scata Rita, 22-24, Rio de Janeiro.
Beck, Ernesto, & Company, Florianopolis.
Behrend, Schmidt and Company, Rua da Alfandega 46, and Caixa de Correio 724, Rio ed Janeiro.
Behrensdorff (Viuva de F.) & Company, Rua Voluntarios da Patria, Porto Alegre; and Pelotas.
Behrmann & Company, Rua das Princezas, Bahia.
Bellingrodt & Meyer, Rua Sao Pedro 70, Rio de Janeiro.
Bercht Brothers, Rua Voluntarios da Patria 46, Porto Alegre.
Berringer & Company, Para
Beuster, (P. M.) & Lima & Copmany, Caixa 43, Porto Alegre.
Bezold, Otto, Ceara.
Bier, F. G., & Company, Rua 7 de Setembro 106, Porto Alegre.
Bluhm, Bernhard, Rua 28 de Julho S Luiz Maranhao.
Böckmann, A., & Company, Rua do Apollo 28 Pernambuco
Boehm, Otto, or C.W. Boehm (Kolonie Zeitung), Joinville, Sta. Catharina.
Borges, Antonio, Rua Voluntarios da Patria 46, porto Alegre.
Borstelmann, & Company, Pernambuco and Rua Alfandega 121, Maceio.
Boschen, Carlos, & Company, Rua Conde de Bomfin 1326, Rio de Janeiro.
Brandao (see Lichtenfels, Bernado.)
Brando & Company, Florinopolis
Brasil Cooperativa Limitada, Rua 7 de Setembro I, Rio de Janeiro.
Brasilianische Bank für Deutschland, Bahia; Porto Alegre; Rio de Janeiro; Santos and Sao Paulo.
Brazileira de Electricidad, Companhia (branch of Siemens Schückert Werke), Avenida Rio Branco 79 and 81, Rua General Camara 87, Rua do Hospicio 29, Rio de Janeiro, and Rua sao Joao, Bähia.
Breithaupt, Victor, & Company, Rua Itororo 8, Santos.
Bromberg & Company, Rua 7 de Setembro 96 and 98; Rua dos Andradas 182, Porto Alegre; Hospicio 22, Rio de Janerio; Bahia and Sao Paulo.
Bromberg, Daudt & Company, Rua Voluntarios da Patria 54 and 56, Porto Alegre.
Bromberg, Hacker & Company, Rua 7 de Setembro 96 and 98; Rua dos Andradas 182, Porto Alegre; Hospicio 22, Rio de Janeiro; Bahia and Sao Paulo.
Buschmann, C., Rua Theophilo Ottoni 76, Rio de Janeiro.
Café, Companhia Nacional De, Rua 15 de Novembro, Santos.
Campos, Alexandre & Company, Uberaba, near Sao Paulo.
Campos, José Pinto, Para.
Carriconde, Epaminondas, Porto Alegre.
Casa Allema (Wagner, Schadlich & Company) Rua 15 de Novembro, Santos; Rua Direita 18, Sao Paulo.
Casa Enxoval (see Klaussner and Company).
Casa Lemcke, Rua Libero Badaro 104, Sao Paulo.
Casa Lucas (see Molina, Mandel Lopes Agero).

Casa Rosenhain (see Schmidt and Company).
Chaves, J. P., Santos.
Cia Lithographica Hartmann Reichenbach, Rua Gusmoes 93, Sao Paulo ; and Santos.
Cohen, G., (Fabrica de Discos Odeon) Boulevard 28 de Setembro 36-56, Rio de Janeiro.
"Cometa", Fabrica de Roupas Brancas, Rua Haddock Lobo 94-96, Rio de Janeiro.
Commercial, Companhia, Victoria.
Companhia Brazileira de Electricidad (Branch of Siemens Schückert Werke), Avenida Rio Branco 79 and 81, Rua General Camara 87, Rua do Hospicio 29, Rio de Janeiro ; and Rua Sao João, Bahia.
Companhia Commercial, Victoria.
Companhia Commercial Mattogrossense & Boliviana Limitada, Corumba.
Companhia Graphica Rio Grandense O Diario, Porto Alegre.
Companhia Industrial de Ribeirao Pires, Sao Bernardo.
Companhia Nacional de Café, Rua 15 de Novembro, Santos.
Companhia Sul-Americana de Electricidade A.E.G., Rua do Hospicio 59, Rio de Janeiro.
Contreiras, H. Avenida da Liberdade 98, Belem, Para.
Cooperativa Brasil, Limitada, Rio de Janeiro.
Costa, Rua da Alfandega 60, Rio de Janeiro.
Costa, M. da, Almeida, and Company, Rua Sao Bento 5, Riode Ianeiro.
Cunha Coimbra, Raoul de, Para.
Damazio, Guilermino, Rua 24 de Maio, Santos.
Da Motta, A. Alves (partner of Fonseca & Company), Para and Rio de Janeiro.
Dannemann & Company, Sao Felix; and Largo das Princezas 15, Bahia.
Dauch & Company, Rua Frei Gaspar 16, Santos.
Day (John), Bromberg & Company, Marechal Floriano 51, Vigario José Ignacio 19 and 21 and Rua val Patria ; 24, Porto Alegre.
Deffner, G., & Company, Manaos.
Demarchi & Company, Uruguayana.
Deutsche Süd-Amerikanische Bank (see Banco Germanico de la America del Sud).
Deutsche Süd Amerikanische Telegraphen Gesellschaft A. G., Rua da Assemblea 8 ; Rua General Camara 62, Rio de Janeiro ; and Pernambuco.
"Deutsche Tageblatt," Sociedad Anonyma, Rio de Janeiro.
Deutsche Ueberseeische Bank (see Banco Aleman Transatlantico).
"Diario de Rio" (see Sociedad Anonyma "Deutsche Tageblatt").
Dias, José Esteves, Para.
Diebold & Company, Rua Santo Antonio 56, Santos.
Dienstbach, Theodor C., & Company, Rua dos Andradas 445, Porto Alegre.
Domschke & Company Rua das Princezas, Bahia.
Drechsler, Max, and Company, Rua do Bon Jesus 20, Pernambuco.
Dreber, Edmundo, & Company, Rua Barao do Triumpho 6, Porto Alegre.
Dressler & Henkel, Rua Voluntarios da Patria 197C, Porto Alegre.
Ebel, Alfredo, Rua da Alfandega 58, Rio de Janeiro.
Eiffler, Bernard, Manaos, Para and Pernambuco.
Empreza Graphica Rio Grandense, Rua dos Andradas 447, Porto Alegre.
Empreza Hoepoke. Florianopolis, Santa Catharina.
Engel, Fritz, Pelotas, Rio Grande do Sul.
Engelhardt, Carlos, Rio Grande do Sul.
Fabrica Metallurgica Allemã Rua Dutra Rodrigues 31, Sao Paulo.
Fabrica de Discos Odeon (G. Cohen), Boulevard 28 de Setembro 36-56, Rio de Janeiro.
Fabrica de Roupas Brancas "Cometa," Rua, Haddock Lobo 94-96, Rio de Janeiro.
Ferreira Bastos, Antonio, Bahia.
Ferreira, José Germano, Rua Sao Bento 5, Rio de Janeiro.
Figueiredo, Leopold, & Company, Santos.
Fonseca & Company (Coal Merchants), Para.
Fonseca, Abilio (partner of Fonseca & Company), Para.
Fonseca, Arthur, Sao Francisco do Sul.
Fraeb & Company, Rua 7 de Setembro 90, Porto Alegre ; and Pelotas, Rio Grande do Sul.
Freyler, Hugo, Porto Alegre.
Friedheim Aguiar & Company, Avenida Maranhense 11, S. Luiz, Maranhao.
Friedrichs & Timmann, Rua dos Droguistas, Bahia.
Friedrichs, Werner, Rua Quinze Novembro, Para.
Fuchs, J., & Company (Casa Fuchs), Rua Sao Bento 83, Sao Paulo.
Gasmotorenfabrik Deutz, Avenida Rio Branco 11, Rio de Janeiro ; Rua Floriano Peixoto 11, Pernambuco.
Gazetta do Commercio (see Schwartz, Edwardo).
George, Otto (partner of Dannemann and Company).
Gins, Adolf, Porto Alegre.
Gomez, Candido, Rio de Janeiro.
Gomes, Luiz, (Cooperativa Brasil), Rio de Janeiro.
Gomez, O., and Company, Rua da Alfandega 49, Rio de Janeiro.
Gonczy, Porto Alegre.
Graeff, Gustaf, Para.
Graphica Rio Grandense O Diario, Companhia, Porto Alegre.
Graphica Rio Grandense, Empreza, Rua dos Andradas 447, Porto Alegre.
Green & Company, Belem, Para.
Griesbach, Max, Para.
Guimares, F., Bahia.
Gunzberger, J., & Company, Manaos and Para.
Hackradt, Fernando & Company, Rua A. Penteado 15, Sao Paulo Rua Voluntarios da Patria 113, Porto Alegre ; and Corityba.
Haering, Fritz, Rio de Janeiro.
Hansen, Alfredo, Rua General Camara 62, Rio de Janeiro.
Harm, Heinrich, Manaos and Itacoatiara.
Hartmann, H. Rua Barao da Victoria 25, Pernambuco.
Hartmann Reichenbach, Cia Lithographica, Rua Gusmoes 93, Sao Paulo ; and Santos.
Hasenclever & Company, Rio de Janeiro ; Rua L. Badaro 70, Sao Paulo.
Haupt & Company, Rua da Alfandega 60 and Rua Boa Vista 25, Rio de Janeiro.
Heise, Hugo, & Company, Rua Florencio de Abreu, Sao Paulo & Santos.

Hermanny, Louis, & Company, Rua Gonçalves Dias 54 & 57, & Avenida Rio Branco 126, Rio de Janeiro.
Hipp, Guillermo, Rua do Hospicio 29, Rio de Janeiro.
Hobbing, Englebert, Marechal Floriano 62, Porto Alegre.
Hoepcke, Carl, & Company, Florianopolis, Santa Catharina.
Hoepcke, Empreza, Florianopolis, Santa Catharina.
Hoff, Von, Tapana and Santarem, Calcual Grande.
Hoffman, Rudolf, W. H., Para.
Hoffmeister, Witte & Company, Rua das Princezas 20, Bahia.
Holdum, Maxim, Caixa 35, Manaos.
Holzborn, Ernesto, Rua das Princezas, Bahia.
Huland, Oscar, & Company, Ceará.
Israel, Simon, & Company, Rua General Camara 23, Rio de Janeiro.
Jannowitzer, Wahle & Company, Rua de Candelaria 49; San Pedro 34, Rio de Janeiro; and Sao Paulo.
Jantsch, Aurelio, & Company, Corumba.
Jordan Gerken & Company, Sao Francisco do Sul.
Klaussner and Company (Casa Enxoval) Rua Direita 36-B., and Caixa Postal 112, Sau Paulo.
Kolonie Zeitung (see Boehm, Otto).
Kopinsky, Joseph, Rua Sao Paulo 52, Rio de Janeiro.
Krahe & Company, Rua dos Andradas 497, Porto Alegre.
Krause Irmaos & Company (Krause Brothers), Rua da San Antonio 17, Belem, Para: Rua Lobo D'Almada 9, Manaos; Rua Primeiro de Marco 6, Pernambuco; and Maranhao.
Krieger, Emilio P., Rua dos Andradas 443, Porto Alegre.
Kroncke & Company, Parahyba do Norte.
Kuehler, Otto, Para.
Lallement, J. L., Rio Trapiche Caixa 343, Rio de Janeiro.
Landy, Carlos von, Rua Barao do Triumpho 35A, Pernambuco.
Laves de Moraes, José, Sao Paulo.
Leal, Athanasio, Sao Francisco do Sul.
Leite de Fonseca, A., Rua Sao Bento 5, Rio de Janeiro.
Lemcke, Carlos, & Company, Porto Alegre.
Lemcke, Henrique, Rua Libero Badaro 25, Sao Paulo.
Lesinski & Company, Rua Voluntarios da Patria 401, Porto Alegre
Leyser, Rodolfo, Rua da Industria 8, Balem, Para.
Lichtenfels-Bernardo, (alias Brandao) Avenue Centrale 57, Rio de Janeiro.
Lima, Luzio Horacio (Berringer & Company), Para.
Lind, Von der, & Company, Rua das Princezas, Bahia.
Linhares, Antonio P., Para.
Lobo, M., Manaos.
Lohner, F. A., Rua Riachuella 87, Rio de Janeiro.
Lohse, Para.
Louro Linhares, Florianopolis.
Luckhaus & Company, Rua General Camara 67, Rio de Janeiro.

Ludwig e Irmaos, Ruo dos Andradas, Porto Alegre.
Machado, Mello & Company Rio de Janeiro.
Magnus, James, & Company, Rua Sao Pedro 96, Rio de Janeiro.
Mannesmann Limited, Sociedad Tubos, Rua do Rosario 64, Rio de Janeiro.
Marx, W. (alias Henrique Oliveira & Company, alias "Norbert Hertz" alias "Nils Nissen"), Rua da Alfandega 102, Rio de Janeiro.
Mattheis & Company, Rua General Camara 69-71, Rio de Janeiro.
Mattogrossense & Boliviana, Companhia Commercial, Limitada, Corumba.
Mattos, Alberto, Rua dos Ourives 54, Rio de Janeiro.
Mayer, Siegfried Rua da Quitanda 123, Rio de Janeiro.
Melcher, Conrado, & Company Rua Sao Bento 40, Sao Paulo.
Metzler, Hugo, Porto Alegre.
Meyer Irmaos & Company, Rua Sete de Setembro 165, Porto Alegre.
Miranda, Agenor, Rua Senador Nabuco, 19, Rio de Janeiro.
Moeller, H. Theo., Rua Voluntarios da Patria 32, Porto Alegre.
Molina, Manoel Lopes Agero (Casa Lucas), Avenida Passos 36-38, Rio de Janeiro.
Moll, Francisco, Rio Grande do Sul.
Monteiro, J. A., & Company, Rua de Candelaria 49, Rio de Janeiro.
Monteiro Santos & Company, Sao Paulo.
Moreira, Julio Cesar (Moreira de Carvalho), Rua General Camara 1; and Praia Icarahy 21, Rio de Janeiro. (No connection with Moreira and Carvalho, Bahia).
Muller, Paul and Company, (late Muller, Costa & Company), Rua da Alfandega 90, Rio de Janeiro.
Naschold, Ricardo, & Company, Rua Henrique Dias 57, Sao Paulo.
"Nils Nissen" (see Marx W.)
"Norbert Hertz" (see Marx W.).
Noronha, Carlos de, Rua General Camara 22, Rio de Janeiro.
Nossack & Company, Rua Frei Gaspar 22, Santos.
Odeon, Fabrica de Discos (G. Cohn), Boulevard 28 de Setembro 36-56, Rio de Janeiro.
Officina Velhote Silva, Para.
Ohl, Paul (Partner of Saligmann & Company), Para.
Ohliger & Company, Manaos.
Oliveira, Eduardo, Santos
Olivéria, Francisco Baptista D,' and Company, Para.
Oliveira, Henrique & Company (see W. Marx).
Ornstein & Company, Rua Sao Pedro 9, Rio de Janeiro.
Ostermeyer, Frederico, Rua da Quitanda 63 and 175, Rio de Janeiro.
Ottens, K. J., Bahia.
Overbeck, W., Rua das Princezas, Bahia.
Pereira, Alfredo Martins, Manaos.
Pereira, E., & Company, Rio de Janeiro.
Peters, W., Rua Municipal 148-150, Manaos.
Petersen, Adolf, & Company, Rua do Apollo 36, Pernambuco.
Pintsch (Julius) Aktiengesellschaft, Rua Sao Pedro 9, Rio de Janeiro.

Pohlman & Company, Pernambuco and Maceio.
Portella Filho, Hermengildo, Rua Marquez Olinda 4, Pernambuco.
Pralow & Company, Para and Manaos.
Prejawa & Company, Rua da Alfandega 70, Rio de Janeiro.
Regis, Joao Deocleciano, Florianopolis.
Reich, Felix, Manaos.
Reinhardt, Cesar, Becco do Rosario, Porto Alegre.
Reiniger, Schmitt & Company, Rua 7, de Setembro 118, Porto Alegre.
Renaux, Carl, Brusque, Sta. Catharina.
Ribeirao Pires, Companhia Industrial De, Sao Bernardo.
Ribeiro Chaves, Gualtero, Para.
Ribeiro, Trajano (Jordan Gerken & Company), Sao Francisco do Sul.
Rieckmann & Company, Rua Boa Vista 42, Sao Paulo.
Rombauer & Company. Rua Visconde de Inhauma 84, Rio de Janeiro.
Rothschild & Company, Rua 15 de Novembro 31, Sao Paulo.
Runes & Bark, Largo Monte Alegre 6, Santos.
Schaible & Kanitz, Rua Jose Bonifacio 40, Sao Paulo; Rua Sao Pedro 52, Rio de Janeiro.
Schar, Ernest, Pernambuco.
Scheyer, Otto, Rue General Camara 23, Rio de Janero.
Schlee, Philip, Manaos.
Schlick Alfredo, & Company, Rua da Assemblea 14; Rua Quitanda 47, Rio de Janeiro.
Schmidt & Company, (Caseca Rosenhain), Rua Sao Bento 60, Sao Paulo.
Schmidt, Trost & Company. Rua Santo Antonio 5, Santos; Rua Alvares Penteado and Caixa 153, Sao Paulo.
Schneider, Carl, Rua do Principe, Joinville, Sta. Catharina
Schoenn, Roberto, & Company, Rua Quitanda 147, Rio de Janeiro.
Scholz, Waldemar, Manaos.
Schroeter & Company, Rua 7 de Setembro, Porto Alegre.
Schroeter, J., Porto Alegre.
Schumann & Company, Para.
Schwartz, Eduardo, or E. J. Schwartz and Company, or Edwardo J. Schwartz and Company (Gazetta do Commercia) Joinville, Sta. Catharina.
Schwartz, Edwardo J., and Company (see Schwatz, Edwardo).
Schwartz, E. J. and Company (see Schwartz, Eduardo).
Seligmann & Company, Para.
Semper & Company, Manaos.
Sergenicht, Conrado, Rua Triumpho 10, Sao Paulo.
Siemens-Schuckert Werke, Rio de Janeiro; Bahia; Porto Alegre and Sao Paulo.
Siepmann, Fritz, (partner of Dannemann and Company).
Silva, Antonio Carlos De. Caixa 105, Sao Paulo.
Silva (Da) Domingos & Company, Rua Sao Bento 28A, Sao Paulo.
Simoes, Angelino, & Company, Rio de Janeiro.
Simon, Feliciano, Corumba.
Simonek & Moreira, Ruo do Bon Jesus 20, Pernambuco.
Sinjen, M., & Company, Novo Friburgo, Rio de Janeiro.
Sinner, Alfredo, Rio de Janeiro and Santos
Slues, Oscar, Santos.
Smith, Charles, Rua Direita 12, Sao Paulo.
Smith, Kessler & Panke (Casa Kosmos), Rua Direita 12, Sao Paulo and Santos.
Sociedad Anonyma Armazens Andresen, Manaos.
Sociedad Anonyma "Deutsche Tageblatt," Rio de Janeiro.
Sociedad Tubos Mannesmann Limited, Rua do Rosario 64, Rio de Janeiro.
Solheiro, Luiz (partner of Fonseca & Company), Para.
Souza, João Silveira de, Joinville.
Steinberg Meyer & Company, Avenida Rio Branco 65, Rio de Janeiro, and Sao Paulo.
Steiner, Pedro Maurico, Para.
Steinman, Emilo A., Manaos
Stender & Company, Bahia.
Stock, Emilio, Joinville, Sta. Catharina.
Stofen, Schnack, Müller & Company, Corumba.
Stoky, Jorge F., Rua Christovao Colombo 18, Rio de Janeiro.
Stoltz, Hermann, & Company, Avenida Central 66-74 (Rio Branco 66-74), Rio de Janeiro; Praca da Republica, Santos; Rua Alvares Penteado 12, Sao Paulo and Pernambuco.
Strassberger, E., & Company, Manaos.
Stupakoft & Company, Rua Sao Bento 7, Sao Paulo.
Suerdieck & Company, Rue das Princezas, Bahia.
Sul-Americana de Electricidade (Companhia) A.E.G., Rua do Hospicio 59, Rio de Janeiro.
Tapanã Plantations Company, Tápánã, near Para.
Trinks, Peter, & Company, Rua do Santo 38, Santos.
Trommel, A., & Company, Praca Tells 11, Santos; Rua Alvares Penteado, Sao Paulo.
Turnauer & Machado, Rua 13 de Maio, Rio de Janeiro.
Urban, Eugen, & Company, Rua Conselheiro Saraiva 30, Rio de Janeiro; Rua Santo Antonio 63, Santos.
Vargas, Arape Ferreira, Rio de Janeiro.
Vasconcellos C. & Company, Praca da Republica 87, santos.
Velhote Silva, Officina, Para.
Vieira de Mello, Francisco, Bahia.
Vieira, Luiz, Rio de Janeiro.
Vieria, Francisco Salles, Manaos.
Voelcker, Luis, & Company, Rua dos Andradas 332, Porto Alegre.
Wachte', Marxen & Company, Rio Grande do Sul.
Waehneldt, Bertholdo, Avenida Rio Branco 12 and 50, and caixa de Correio 1262, Rio de Janeiro.
Wagner, Schadlich & Company (Casa Allema), Santos and Sao Paulo.
Warnecke, Hermann, & Company, Rua Direita 9, Sao Paulo.
Weissflog, Alfredo, (of Weissflog Brothers), Rua Moranhão 21; Sao Paulo.
Weissflog Brothers, Rua Libero Badaro 70, Sao Paulo.

Weissflog, Otto (of Weissflog Brothers) Avanida Paulista 112, Sao Paulo.
Weiszflog, Max, Sao Paulo.
Werner, Hilpert & Company, Rua da Alfandega 99-101, 104 and 108, Rio de Janeiro.
Westphalen Bach & Company, Rua Cons, Saraiva, Bahia.
Wiedeman & Gins, Rua do Commercio, Porto Alegre.
Wille, Theodor, & Company, Sao Paulo; Rio de Janeiro and Santos.
Wöbcken (Adolpho) & Krebs, Rua da Quitanda 147, Rio de Janeiro.
Woebcke, Gustav, Porto Alegre.
Wolff, Eric, Pernambuco.
Zerrenner, Bulow & Company, Rua Santo Antonio 52, Santos; and Rua de San Bento 81, Sao Paulo.

CHILE.

Abraldes R., Concepcion.
Agencia Maritima "Kosmos" (Kosmos Steamship Line).
Aguilar, Rudolf, Talcahuano
Allgemeine Electricitats Gesellschaft, Santiago and Valparaiso.
Alvarez, José Reinaldo, Coquimbo.
Arevalo, Manuel, Coquimbo and Avenida Brasil 169, Valparaiso.
Armstrong, Isaac Enrique, Talcahuano.
Arrigoriaga, Saturnino, Valparaiso and Santiago.
Banco Aleman Transatlantico, (Deutsche Ueberseeische Bank).
Banco de Chile y Alemania, (Bank, für Chile und Deutschland), Antofagasta; Santiago; Valparaiso; Concepcion; Temuco & Valdivia.
Banco Germanico de la America del Sud, (Deutsche Sud Amerikanische Bank).
Barrios, Francisco Iquique.
Bauer, Pablo, Antofagasta.
Bayer, Federico, & Company, Casilla 1267, Santiago.
Bayro, Guillermo, Antofagasta.
Becker, A. & F., & Company, Concepcion and Bandera 615, Santiago.
Benedetti, Juan B., Valpariso.
Benitez, Armando, Casilla 572, Santiago.
Bermudez, Guillermo, Calle Esmeralda 85, Valparaiso.
Blackadder, Guillermo, Iquique.
Blech Wegener, T. A., Santiago and Valparaiso.
Bonder, Victor, Concepcion.
Brenner, Jorge, Iquique.
Cabezas, A., & Company, Antofagasta.
Canelo, Nemesio, (of Gildemeister & Company), Iquique.
Carrasco, Justiniano (Timmermann & Company), Valparaiso and Santiago.
Carlyns, F., & Company, Concepcion, San Francisco, Valdivia and Temuco.
Castillo, Anjel C., Coquimbo.
Chaparra, Luis A., Iquique.
Chassin Trubert, Julio, Coquimbo.
Ciangarotti, Luis A., Valparaiso.
Compania Maritima Alemana, Valparaiso.
Compania Minera Salvadora Del Guanaco, Taltal
Compania Salitrera Alemana, Taltal.
Compania Salitrera H.B. Sloman & Company.
Constancia, Campania Salitres, Iquique.
Constandie Riadi, E & S., Santiago.
Contreras, Pablo, Calle Esmeraldas 85, Valparaiso.
Curtze, Walter, Korner 1086, Punta Arenas.
Daube & Company, Prat 12, Valparaiso; Merced 798, Santiago; Arana 530, Concepcion; Latorre-Baquedano and Antofagasta.
Dauelsberg & Company, Antofagasta.
Derpich & Sobrino, Mejillones.
Deutsche Sud-Amerikanische Bank (see Banco Germanico de la America del Sud).
Deutsche Ueberseeische Bank (see Banco Aleman Transatlantico).
Doggenweiler, Fernando, Calle Jofre 341 and Calle Condell 340, Santiago.
Doggenweiler Hermanos Y cia, Valpariso.
Dubrock & Company, Punta Arenas.
Escobar, Josè Ignacio, Calle Santa Domingo 1372, Santiago
Faerber, Gustav, Valparaiso.
Föslch, H., & Company, Casilla 16A, Valparaiso.
Fonck & Company, Calle Brasil 126, Valparaiso & Calle Puente 571, Santiago.
Foretich, Natalio, Roca 865, Punta Arenas.
Frey & Elkan, Roco 904, Punta Arenas
Galeria Rossi, (see Rossi Alfredo).
Gildemeister & Company.
Giron, Basilio, and Company, Arica.
Gleisner, Mauricio & Company, Santiago; Valparaiso and Talcahuano.
Greene, Ignacio Anguita, Punta Arenas.
Grisar, Max, Valparaiso.
Groothoff, A. & O., Iquique.
Gunther and Company, Calle O'Higgins 62, Valparaiso.
Guttmann & Maurer, Correa Casilla 85 and Calle Moneda 1065, Santiago; and Valdivia.
Hagnauer & Company, Blanco 122, Valparaiso.
Hardt, E. and W., & Company.
Hawlizeek, O., Valparaiso.
Henderson, Henry Cacill 924, Concepcion.
Hepp & Becker, Talcuhuano.
Herrera, Eduardo, Taltal.
Heubel, Carlos E., Antofagasta.
Heubel, Herbert, Antofagasta.
Hinsch & Company, Valparaiso.
Hubenbecker, Teodoro, Bandera 86, Santiago.
Hucke Hermanos, Valparaiso.
Inojosa, Maximo, Concepcion.
Jacobsen, Luis, Concepcion & Coronel.
Jacobsen, Rudolf, Conception.
Kirsinger, R. Weinreich (late Kirsinger & Company), Esmeralda 85, Valparaiso.
Klammer, Guillermo, Valparaiso and Santiago.
Kosmos Steamship Line, (Agencia Maritima "Kosmos").
Koster & Wyneken, Calle Lincoyan 427, Concepcion and Coronel.
Lange & Company, Casilla 953, Valparaiso and Concepcion.
Länger, Federico, Calle Estada 142, & Casilla 607, Santiago.
Lillo, Guillermo, Antofagasta.
Lopez Loayza, Alfredo, Iquique.
Luck, Winkelhagen & Company, Valparaiso.
Manns, Ernesto, Pl. Munoz Gamero, Punta Arenas.
Medina, Domingo, concepcion.
Misol and Dubrock, Punta Arenas.
Muller, Erwin, Iquique.

Munoz, Francesco, concepcion.
Neckelmann & Company, Valparaiso.
Nissen, Fischer & Company, Santiago and Concepcion.
Paarman & Krebs, Valparaiso.
Paez, Carlos, Valparaiso.
Pinnau, Carlos, & Company, Suere 295, Antofagasta.
Plesch, Julio, B. Arana 281, and Casilla 924, Concepcion.
Puebla, Joaquin, Antofagasta.
Rabenalt & Schmidtsdorf, Iquique.
Reinoso, V., Antofagaste, Tocopilla and Valparaiso.
Reitze, Leopold, & Company, Valparaiso.
Rossi, Alfredo, (Galeria Rossi), Calle San Diego 649 Santiago.
Saavedra, Pedro (of F. Carstens & Company).
Salpeterwerke Gildemeister Aktien Gesellschaft.
Salvadora Del Guanaco, Compania Minera, Taltal.
Samhaber, Augusto, Valparaiso, an Casilla. 619, Calle Merced 720, Santiago.
Schacht & Wyneken, Valparaiso and Coronel.
Schacht, Guillermo (partner of Schacht & Wyneken), Valparaiso and Coronel.
Schmidt & Wehrhahn, Valparaiso.
Schulz, Ricardo, and Company, Coquimbo, Concepcion, and Valparaisc.
Siemens Schückert Limited, Blanco 366, Valparaiso; and Santiago.
Sloman, H. B., & Company, Tocopilla and Valparaiso.
Smith, Charles Dudley (of A. & O. Groothoff), Iquique.
Smits & Assler, Talca.
Smits Brothers, Santiago.
Sombrereria Alemana à Jorge Brenner, Iquique.
Soria, Isidoro, Santiago.
Sporke and Traeger, Coquimbo.
Stanke, Alberto, San Antonio 186, Santiago; and Talca, Concepcion and Valparaiso.
Stubenrauch & Company, Punta Arenas.
Stubenrauch, R., Punta Arenas.
Sylvester, Hirsch, Huerfanos 975, Santiago.
Thiel, W., Concepcion.
Timmermann & Company, Valparaiso and Santiago.
Trede, H., Punta Arenas.
Trillo, Victor, Antofagasta.
Umlauff, Ehni, & Company, Calle Estado 378, Santiago.
Ureta, Oscar, Punta Arenas.
Valdes, Julio R., Iquique.
Vega, Luis S., Iquique.
Visscher, Alejandro, Hijo & Company, Iquique and Arica.
Vorwerk & Company, Prat 231-239, Valparaiso.
Wagner, Klein & Company, Valparaiso and Santiago.
Weber & Company, Santiago, Valparaiso and Concepcion.
Weisser Hermanos, Casilla 871, Antofagasta.
Wiedmaier, C., Serrano 35, Valparaiso.

COLOMBIA.

Acero, Delfin, Cucuta.
Agencia Maritima "Kosmos" (Kosmos Steamship Line).
Anez, Julio A., & Company, Cucuta.
Arbini, Arturo, (Sombreria La Pica Pica), Barranquilla.
Ardilla, Manuel, Tumaco.
Banco Aleman-Antioqueño.
Beck Roberto, Bogota.
Beckmann & Company, Cucuta.
Berne, O., & Company, Barranquilla.
Böhmer & Linzen, Cali & Pasto.
Borné, A., Medellin & Manizales.
Botica Alemana.
Breuer, Möller & Company, Barranquilla; Cucuta (and all branches).
Breymann, Wilhelm von, & Company, Cali.
Cornelius and Speidel, Orocui.
Cortissoz, Correa & Company, (Credito Mercantil), Barranquilla.
Credito Mercantil (see Cortissoz, Correa & Company).
Dissel (Van) Rode & Company, Cucuta.
Empresa Hanseatica, Barranquilla.
Fehrmann, G., & Company, Apartado 140, Barranquilla.
Fischer, Lins, Cali.
Fuhrhop, Fritz, & Company, Barranquilla.
Garcia, J., Barranquilla.
Gieseken, Ludwig, & Company. Barranquilla.
Hanseatica, Empreza, Barranquilla.
Heimann, Max, & Company, Tumaco.
Hoz, P. de la, Barranquilla.
Illers, Juan D., Barranquilla.
Isaac Hermanos, Honda, Girardot, Ibaque and Circasia.
Kosmos Steamship Line (Agencia Maritima "Kosmos").
Lindemeyer, Heinrich, (Partner of Empresa Hanseatica).
Loos, Pablo, Cartagena.
Medina, E., P. O. Box 140, Barranquilla.
Muñoz, Cali.
Nohmann & Company, Barranquilla.
Perez, Llano and Company, Buenaventura.
Ramirez, Luis Alberto, Bucaramanga.
Rosca, Luis, Cali.
Sanclemente, Ismael, Buenaventura and Cali.
Siefken, Julio (Partner of G Fehrman & Company Barranquila.
Sombreria La Pica Pica (see Arbini, Arturo.)
Stegmann, Arthur, (widow of) (Partner of Empresa Hanseatica).
Steinvorth & Company, Cucuta.
Strauss, Georg, & Company, Barranquilla.
Vasquez, Martin, (of Empresa Hanseatica).
Volkmann, Gustav, Bucaramanga.
Wiese, F., (Partner of Empresa Hanseatica).
Willson Cook, W., Cucuta.

CUBA.

Berndes, J. F., & Company, Calle Cuba 64, Havana.
Eppinger Alberto, Teniente Rey 61, Havana.
Heilbut & Company, Calle San Ignacio 54, Havana.
Michaelsen & Prasse, Obrapia 18, Havana.
Paetzold, M., & Company, Havana.
Seeler, Pi & Company, Obrapia 16, Havana.
Tillman, M., & Company, Havana.
Toennies H., Havana.
Upmann, H., & Company, Amargura 1, and Mercaderes 34, Havana.

ECUADOR.

Agencia Maritima "Kosmos" (Kosmos Steamship Line).
Balda, Manuel Angel, Bahia de Caráquez (not connected with Manuel Aurelio Balda, Portoviejo).
Balda, Pedro A., Guayaquil.
Bartels, Carlos, & Company, Bahia de Caráquez.
Bartels, Carlos, (partner of Carlos Bartels & Company), Bahia de Caráquez.
Bartels, Guillermo (partner of Carlos Bartels & Company), Bahia de Caráquez.
Becdach, Harmanos, Quito and Guayaquil.
Becdach, Kamal (patner of Becdach Hermanos), Quito and Guayaquil.
Becdach, Rene (partner of Becdach Hermanos), Quito and Guayaquil.
Behreint, Frederick, Manta and Bahia de Caráquez.
Borchert, W., (partner of Jeremias & Borchert), Guayaquil.
Brauer, Leopold M., Quito.
Bucram, M., (or Bucaram), Quito, (not J. E. Bucaram y Hermanos, Guayaquil).
Bunge, Julio, (partner of Guillermo Kaiser), Guayaquil.
Burau, Juan, Manta.
*Cassinelli & Company, Guayaquil.
Cattan Hermanos, Quito.
Chanange, Gustavo, Guayaquil.
Collat, Mario, Guayaquil.
Dassum, Mustafa, Guayaquil.
Dehmlow, Alfred, (partner of Kruger & Company), Guayaquil.
Delgado, Simon, Guayaquil.
Delius, A. H, Quito.
Dierks, Hugo, (partner of Otte & Company), Bahia de Caráquez.
Donner & Blackett, Manta and Porto Viejo.
Donner, Roberto, partner of Donner & Blackett), Manta and Porto Viejo.
Duve, Federico, (partner of Kruger & Company), Guayaquil.
Esmeradas Handels Gesellschaft.
Flemming & Schnabel, Bahia de Caráquez.
Flemming, George, Bahia de Caráquez.
Gleschen, Carlos, (of Tagua Handels Gesellschaft, Manta Branch).
Grim, Juan, (partner of Adolfo Poppe), Guayaquil.
Grimmer, Karl, (partner of Kruger & Company), Guayaquil.
Haas, Max, (of Tagua Handels Gesellschaft, Esmeraldas Branch).
Harnack, H., (of Tagua Handels Gessellschaft, Bahia de Caráquez Branch).
Hermann, Wilhelm, Quito.
Hinnaoui Hermanos, Avenida 2 A 320, Guayaquil.
Hinnaoui, Arif (or Aref), (partner of Hinnaoui Hermanos), Guayaquil.
Hinnaoui, Azat (or Azzet), (partner of Hinnaoui Hermanos), Guayaquil.

* NOTE.—The name of the firm with which trading is prohibited by the Order of the 18th July, 1916, is Cassinelli & Company, Guayaquil. The firm of Cassinelli Hermanos y Compania of Malecón 1811, 1812 & 1813, Guayaquil, has not been placed on the Statutory List, and trading with that firm is not prohibited.

Hinnaoui, Fuad, (partner of Hinnaoui Hermanos), Guayaquil.
Hinnaouih, Bachir, Quito.
Jaime, Enrique T., Esmeraldas.
Jeremias & Borchert, Avenida Tercera 612, Guayaquil.
Jeremias, L., (partner of Jeremias & Borchert), Avenida Tercera 614, Guayaquil.
Jungnickel & Loose, Guayaquil.
Jungnickel, W., (partner of Jungnickel & Loose) Guayaquil.
Kaiser, Guillermo, Calle Octava 121; Pichincha 125, and Avenida Segundo 118, Guayaquil.
Koppel, Samuel, Avenida Tercera 1101 and 1103, Guayaquil.
Kosmos Steamship Line (Agencia Maritima "Kosmos").
Kruger & Company, Avenida Segunda 400—402, Calle 11A 118 and 120, and Pichincha 400, Guayaquil.
Kruger, Juan H., (partner of Kruger & Company), Guayaquil.
Kugelman, Ferd., Bahia de Caráquez.
Loose, (partner of Jungnickel & Loose), Guayaquil.
Lopez, Romulo G., Guayaquil.
Lüders, Carlos W., Cordoba 506, Guayaquil.
Mahler, Julio, & Company, Manta.
Maydoub (or Madub) & Ramadan, Ambato.
Maydoub (or Madub) Amin, (partner of Maydoub & Ramadan), Ambato.
Miketa, Rodolfo, (partner of Otto & Company), Bahia de Caráquez.
Minerva Aerated Water Company.
Moller, Herman, (partner of Rickert & Company), Guayaquil.
Muller, Jorge, Quito.
Murillo, José, Guayaquil.
Orenstein & Koppel.
Otte & Company, Bahia de Caráquez.
Otte, Carlos, & Company, Manta.
Patrei, J., & Hermanos, Bahia de Caráquez.
Patrel, Juan, (partner of J. Patrel & Hermanos), Bahia de Caráquez.
Patrel, Luis, (partner of J. Patrel & Hermanos), Bahia de Caráquez.
Pimentel, Juan L., Guayaquil.
Plaza, Cesar, Bahia de Caráquez.
Poppe, Adolfo, Guayaquil.
Rahim, Abdul, Quito.
Ramadan, T. (partner of Maydoub & Ramadan), Quito and Guayaquil.
Reimers, Edgar, Quito.
Rickert, Carlos, (partner of Rickert & Company), Guayaquil.
Rickert, Edward, (partner of Rickert & Company), Guayaquil.
Rickert, Enrique, (partner of Rickert & Company), Guayaquil.
Rickert & Company, Guayaquil.
Rischanek, Max, (partner of Kruger & Company), Guayaquil.
Robinson, Plartarco H., Guayaquil.
Ruperti, Emilio, Jipijapa.
Santander, Jose, Guayaquil.
Schnabel, A., (partner of Flemming & Schnabel), Bahia de Caráquez.
Schroeter, Wilhelm, Quito.
Solis, Camilo and Company, Cano 1.
Tagua HandelsGesellschaft, m.b.H., All branches
Tijon, Julie, Esmeraldas

Tresselt, W., (of Tagua Handels Gesellschaft. Bahia de Caráquez Branch).
Urban. Gustavo, (partner of Carlos Luders), Guayaquil.
Uscocovich, Gregorio, Bahia de Caráquez.
Voelcker, Carlos, Manta and Bahia de Caráquez.
Webber, Carlos, Quito
Yauch, Theodore, (of Tagua Handels Gesellschaft, Esmeraldas Branch).
Zambrano, Carlos, Bahia de Caráquez.
Zedeno, Julio, Bahia de Caráquez.
Zohrer, Adolfo, Guayaquil.

*PARAGUAY.

Americano, Bazaar (*see* Bazaar Americano).
Armeria (La) Alemana (*see* Otto Zinnert).
Bazaar Americano (Sociedad Introductora S.A.), Palma 199, Asuncion.
Bell, Josè, & Company, Asuncion.
Berg, Ricardo (Ferreteria Universal), Palma Esq. Ayola, Asuncion.
Ferreteria Alemana (*see* Honsberg, Spier & Company).
Ferreteria Universal (*see* Ricardo Berg).
Giusich & Company, Palma 259 Alberdi, Asuncion, Paraguay.
Honsberg, Spier & Company (Ferreteria Alemana), Asuncion.
Huttemann, Hermann, Convencion 12, Asuncion.
Klug & Mares, Estrella 435, Asuncion.
Kranch, Federico & Company, Casilla 301, Asuncion, Paraguay.
Minner, Alfredo, & Company, Libertad Esq. Iturbe, Asuncion.
Quell & Carron, Asuncion, Paraguay.
Rein, Friedrich, 15 de Agosto 171, Asuncion.
Soeiété Francaise D'Exportation (sociedad Anonima), Sucesora De Jose Bell & Company, Asuncion.
Staudt & Company.
Stofen, Schnack, Müller & Company, Asuncion.
Wulft, Otto, Asuncion.
Zinnert, Otto (La Armeria Alemana), Palma Esq. 25 de Novembre, Asuncion.

PERU.

Agencia Maritima "Kosmos" (Kosmos Steamship Line).
Arana, Eduardo, Mollendo.
Arce, José Elisés, (of Emmel Hermanos), Arequipa.
Baigorria, Luis F., Chiclayo.
Banco Aleman Transatlantico (Deutsche Ueberseeische Bank).
Bast, Rodolfo, Piura.
Botica Inglesa (O. Wagner y Cia.), Calle Esperados, Lima.
Brahm & Company, Carrera 458, Lima.
Bustamente, Manuel J., Mollendo.
Calderon, Miguel E., Sullana.
Casa Grande Zuckerplantagen Actien Gesellschaft, Trujillo.
Cuglievan, Juan, Chiclayo.
Dauelsberg & Company, Mollendo.
Deutsche Ueberseeische Bank (*see* Banco Aleman Transatlantico).
Dolmann & Einfeldt, Lima.
Dunkelberg, F., Lima.
Emmel, Fermando, Arequipa.
Emmel Hermanos, Arequipa, Cuzco.
Ferreteira (La) Espanola, Trujillo.
Freundt & Quistorf, Espaderos 586, 587 and 594, Lima.
Garcia, Antenor. & Company, Piura.
Gildemeister & Company, Apartado 388, Lima; and Trujillo.
Gildemeister, Enrique (of Gildemeister & Company).
Gildemeister, Siegfried, (of Gildemeister & Company), Trujillo and Lima.
Gorbitz & Company, Chiclayo and Lima.
Grillo, Adam, Chiclayo and Lima.
Gulda, F., & Company, Lima.
Hardt, Engelbert, & Company.
Hardt, E. and W., & Company.
Hassler & Michaelson, Trujillo.
Herklotz, A., Lima.
Hilbck, F., & Company, Piura.
Hilbck, Kuntze & ompany, Cajamarca, Chiclayo and Pacasmayo.
Hilman, (partner of Gulda & Company), Lima.
Industrial Infantas, Socieded, Lima.
Justus, W., (partner of Brahm & Company) Casilla 89. Lima.
Klinge, F., & Company, Lima.
Knell, H., Callao.
Kosmos Steamship Line (Agencia Maritima "Kosmos").
Ludowieg, C., & Company, Ucayali 300, Lima.
Mannesmann Limitada, Sociedad Tubos, Lima.
Modenesi, Fernando, Lima.
Mojovich, Jorje J., Plateros de San Pedro 146, Lima.
Moreno, David G., Lima
Oeschsle, A. F. Lima.
Ott, Ph., & Company, Lima.
Pallete, A. A., Pacasmayo.
Portugal, Eduardo E., Mollendo.
Rathjens, Guillermo, Arequipa.
Rivera, T., Casilla 1124, Lima.
Roedinger, H., & Company, Ica.
Schaefer, Carlos, Piura.
Schroeder, C. M., & Company, Lima.
Sociedad Industrial Infantas Limited, Lima.
Sociedad Tubos Mannesmann Limitada, Lima.
Soto, Bernadi. Iquitos.
Strassberger, E., & Company, Iquitos.
Talledo, Pedro M., Paita.
Trittau, George, Lima.
Umlauff, B., Lima.
Umlauff, F., Lima.
Vela, Daniel.
Vidaurrazaga., Eduardo, Trujillo.
Wagner, O., y Cia. Botica Inglesa), Calle Esperados, Lima.
Weiss, Carlos, & Company, San Pedro III, Lima; and Callao.
Welsch, G., & Company, Esquina de Mercaderes 493, Lima.
Wiebe, F., & Company, Salaverry and Trujil
Wiebe, S., (partner of F. Wiebe & Company), Salaverry and Trujillo.

VENEZUELA.

Afanador, Doctor J. E. Sanchez, Ciudad Bolivar.
Anez, Julio A., & Company, Maracaibo and San Cristobal.
Arreaza, Lnis Fernando, Aragua de Barcelona.
Baralt A., Miguel, Maracaibo.

* All persons or bodies of persons whose names at present appear in the Statutory List under this country are added to he Statutory Lists for Argentina and Uruguay also.

Becker, George, Caracas.
Beckmann & Company, Maracaibo.
Behrens, Adolfo, (Partner of Blohm & Company).
Beier & Company, San Fernando de Apure.
Belloso Rossel Hermanos, Maracaibo.
Belloso Velasco, Jesus, Maracaibo.
Beuses, Francisco, Maracaibo.
Blaubach, Alejandro, & Company, Valencia.
Blohm & Company, Ciudad Bolivar; Caracas; La Guayra; Puerto Cabello; Valencia; Barquisimeto and Maracaibo.
Bozo, Audio, & Company, Maracaibo.
Breuer, Möller & Company, Maracaibo and San Cristobal.
Christern, Zingg & Company, Maracaibo.
Dalla Costa, Ventura Bertran, Cuidad Bolivar.
Dallmeier & Vera Leon, Caracas.
Daumen, Caracas.
Diaz L., Alfredo, La Guayra.
Dissel (van) Rode & Company, Maracaibo and San Cristobal.
Dubuc, A., Maracaibo.
Fensohn, C., & Company, Curacao & Caracas.
Garcia, C. M., Maracaibo.
Garcia Delepiani, M., Cuidad Bolivar.
Gathmann Hermanos, Caracas.
Henriquez, Daniel, Maracaibo.
Herrenbruck, E., Maracaibo.
Hess, Carlos, Caracas.
Juncal, Fernando, Cuidad Bolivar.
Kehrhahn, Adolf, & Company, Maracaibo.
Kuhl & Company, El Callao, State of Bolivar.
" La Duquesa," Volweider and Company, Caracas.
Mauri, José Ventura, Caracas.
Mestern & Company, Puerto Cabello.
Noack, A., & Company, Maracaibo.
Nunez, Pompilio, Cuidad Bolivar.
Pulgar, J.A., é Hijo, Maracaibo.
Quintero Ciro, Maracaibo.
Quintero, Santana Carracciolo, San Cristobal.
Ramirez, José, Cuidad Bolivar.
Rayhrer & Firnhaber, Maracaibo.
Redler (Otto) Sucesor & Company, Puerto Cabello and Barquisimeto.
Rincon Jnnior, Alfredo, Maracaibo.
Rincon, Angel Renato, Maracaibo.
Rodriguez, Luis M., Cuidad Bolivar.
Rodriguez, Vasquez, Tomas, Puerto Cabello and Valenica.
Schnell, (Partner of Blohm & Company).
Schreier, (Partner of Blohm & Company).
Schultz, C. L., Caracas.
Sinram, O., Caracas.
Steinvorth & Company, Maracaibo and San Cristobal.
Valentiner, Behrens & Company, Caracas, Puerto Cabello and La Guayra.
Vargas, T. Enrique, Maracaibo.
Vera Leon, Julian & Company, Caracas.
Volweider & Company (La Duquesa), Caracas.
Wenzel, Gmo., & Company, Cuidad Bolivar and Caracas.
Wiese & Company, Caracas.
Willson Cook, W., Maracaibo and San Cristobal.

ASIA.

NETHERLAND EAST INDIES.

Abdul Salam Rafiqui Keepong.
Adams, H., Hotel des Indes, Weltevreden, Java.
Adler Warenhuis (Moritz Adler), Sourabaya.
Advies Bureau voor Landbouw en Industrieele Ondernemingen, Sourabaya.
Aequator, Mijnbouw Maatschappy, Sumatra.
Altmann, A. H., Bandoeng, Java.
Antonijs, Karel, Sourabaya.
Aring, P., Macassar.
Arnold, W. O., Medan.
Assahan Syndicat Gesellschaft, Medan and Palembang.
Austria, Export Maatschappy, Bandoeng.
Bakker, W. J., Sourabaya.
Bakx, A., Belawan, Sumatra.
Bangoen Estate (Dolok Malela), East Coast of Sumatra.
Bangoen Landbouw Maatschappy, Dolok, Malela & Pantoean, East Coast of Sumatra.
Barmer Export Gesellschaft Batavia.
" Bataviaasch Handelsbad," Batavia.
Balaviaasch Industtries on Handel Maatschappy, Batavia.
Beek, N. Van, Samarang.
Been, C., Sumatra.
Beerman, W., Sibolga, Sumatra.
Behn Meyer, H. M., & Company, Batavia and Sourabaya.
Bercowicz, Boris, Sourabaya.
Biedermann, & Company, Samarang and Sourabaya.
Bierman, E., Macassar.
Boekit Pajong, Cultuur Maatschappy, Tandjong Poera, Samatra.
Boenisari, Plantagen Gesellschaft, Batavia.
Boer, A. De Belawan, Sumatra.
Borneo Import & Export Company, Dutch Borneo and Batavia.
Borneo Industrie Maatschappy, Bandjermasin.
Braunschweigsche Maschinenbauanstalt, Sourabaya.
Bremer, John, (of cultuur Maats-chappy Boekit Pajong), Tandjong Poera, Sumatra.
Breitfeld, Danek & Company, Sourabaya.
Brinker, H. Den, Samarang and Sourabaya.
Bruyn, C. A. De, Sourabaya.
Continental Tyre & Rubber Company, Sourabaya.
Corne, W., Macassar.
Cultuur en Handed Maatschappy " Sampit," Bandjermasin.
Cultuur Maatschappy Boekit Pajong, Tandjong Poera, Sumatra.
Cultuur Maatschappy, Montaja, Batavia.
Cultuur Maatschappy, Silau Doenia, Batavia.
Cultuur Maatschappy " Soekabiroes."
Cultuur Maatschappy " Soengei Langka," Batavia.
Cultuur Maastchappy Tji-Karang.
Cultuur Maatschappy " Tjikopo-Zuid."
Cultuur Maatschappy Wangoen Wattie.
Diehn, August, Medan and Palembang, Sumatra; and Java.
Diet, kantoor, Batavia
Dietzold, W., Pematang Siantar.
Drukkerij Ameet Favenier, Sourabaya.
Duitsch Indische Cultuur Maatschappy, Sourabaya.
Ecksteirn, P., Medan and Palembang.
Ehrenpeis, E. J., Sourabaya.
Ehrlich, S., Medan and Palembang.
Elten, Van, Medan.
*Emmerick, J. Van.

* No connection with Nederlandsche Export Maatschappy v/h Van Emmerick & Company, Sourabaya.

Erdmann & Sielcken, Samarang, Batavia, and Sourabaya.
Everts, J. T., Sourabaya.
Filamont, Engelen & Company, Menado and Celebes.
Forrer, Gustav, Tebing Tinggi, Sumatra.
Forsyth, Douglas, Batavia.
Garlich, O. E., Bandoeng, Java.
Geelen, F. Sourabaya.
Geerlin, W. Jager (see Werktuigkundig Bareala).
Gelder, R. van, Bandjermassin, Borneo.
Giesbers & Rosenkrantz, Sourabaya.
Glaser, A., Tandjong Poera, Sumatra.
Gluckmann, L. G., Sourabaya.
Go Beng Hin, Batavia.
Goldenberg & Company, Medan and Palembang.
Grabau, W. J., Sourabaya.
Gronert, J. C. N., Batavia.
Guan Joo and Company, Medan.
Gummi Fabriek Harburg-Wien, Sourabaya.
Gumprich and Strauss, Batavia.
Guntzel and Schumacher Handelsmaatschappy, Medan, Palembang and Sumatra.
Haan Louis de, Medan.
Hallermann, J., Medan and Palembang.
Hallesche Machinenfabriek, Sourabaya.
Handel Maatschappy A. F. Van Den Berg and Company, Batavia.
Handel Maatschappy Paré Paré, Macassar.
Harburg-Wien, Gummi Fabriek, Sourabaya.
Harland Kantoor, Batavia.
Hashimoto Brothers, Sourabaya.
Hassan, Hadji, Batavia.
Hennemann, R., and Company, Dutch Borneo; Batavia and Sibolga.
Herrmann, C. H, Batoe Toelis 2, Batavia.
Heymans van der Douwer, H. M. R, Samarang
Hilckes, E. A., Bandjermasin.
Hinloopen, W., Tandjong Balei, Asahan, Sumatra.
Hinlopen, K., and Company, Sourabaya.
Hoedt & Company, . Handel Maatschappy, Sourabaya.
Hoeven, Emil Van Der, Batavia.
Hollandsche Handelmaatschappy, Batavia.
Horak, F.
Hout, J. van, Weltevreden, Batavia.
Houtman, J G. Sumatra.
Import Maatschappy, De, Sourabaya.
Import Maatschappy Zikel and Company, Samarang and Bandoeng.
Insulinde Handelsvereeniging, Sourabaya.
Ioen Oen Hap, Macassar.
Janssen van Rooij, H. J. C., Batavia.
Jesinowski, A., Padang.
Joe Gan Tjang, Macassar.
Jones, Arthur, Samarang.
Jongeneel, Medan.
"Juliana," Thee Distributie Maatschappy, Batavia.
Kehding, F., Medan and Palembang.
Keil, K. E., Buitenzorg.
Kielich, W., Batavia.
Kohlrusch (or Kohlrosch), L., Samarinda.
Kölner Handelsgesellschaft, Sourabaya.
Koning, Carel A., and Company, Medan.
Koppel, Arthur, Sourabaya.
Koppel, G. J., Medan.
Kriklan, Tabak Maatschappy, Djember.
Kuyper, J., Sourabya.
Ladiges, G. J., Belawan.
Ledeboer, W. B., and Company, Macassar, Menado, and Gorontalo.
Leersum, O. van, Sourabaya.
Leezenberg, P., Medan.
Lie Leng kie, Medan.
Liebenschütz and Company, Samarang and Sourabaya.
Liem Bie Kiang, Bandjermasin.
Liese, J. E., Batavia.
Limbangan Industrie, Maatschappy, Batavia.
Limoesnongal Estate, Java (Preanger Regencies)
Lim Kang Tjoean Merk Lek Tjoan Liong, Batavia.
Lind, J. A., Handelsvereeniging, Medan and Palembang.
Lio Oe Kiong, Menado.
Loebell, M., C/o. Sourabaya Oliefabriek, Sourabaya.
Look, H., Hulkenbachstrasse 43, Medan.
Luppe, Th., and Company, Bandoeng.
Maas, L., Emmahaven, Padang, Sumatra.
Maatschappy Limbangan Industrie, Batavia.
Maatschappy Tot Exploitatie Van Het Land Semplak, Batavia.
Maatschappy voor Industrieele Ondernemingen op Java.
Machine en Rijwielfabriek Tropical, Samarang.
Magazyn de Vilijt, Bandoeng, Java.
Mahanda Estate, Sumatra.
Marbau Rubber Maatschappy, Medan and Palembang, Sumatra.
Marihat Sumatra Plantagen cie., G. m. b. H., Siantar. East Coast of Sumatra.
Matheron, F., Kawatan, Sourabaya.
Meelhuijsen, J., Sourabaya.
Meer, S. van der, Medan, Sumatra.
Meyer, F. E., Samarang.
Moerkerken, L. van, c/o Sourabaya Oliefabriek Sourabaya.
Mohrmann and Company, (Handels Vereeniging Voorheen J. Mohrmann), Macassar and Celebes.
Montage Bureau, Bandoeng.
Montaja, Cultuur Maatschappy, Batavia.
Muller, Rudolph, Bandoeng.
Naessens and Company, Sourabaya and Medan.
Nagara Estate, Java (Preanger Regencies).
Nass, B., and Company, Kota Radja, Sumatra.
Neglasari, Plantagen Gesellschaft, Bandoeng.
Nio Tjong Long (*alias* T. L. Nio), Macassar.
No Heng San, Menado.
Obermuller, Herman, Sourabaya.
Oliefabriek, Sourabaya, Sourabaya.
Olzen, William, Sourabaya.
Ong Eng Tee, Medan.
Ong Seng Kwie, Batavia.
Oost Indische Exploitatie en Handel Maatschappy, Macassar.
Orenstein and Koppel, Sourabaya.
Ott, E., Medan and Palembang.
Oxe Auerbach (H. Ch.) and Company, Sourabaya and Samarang.
Pangasaman, Java.
Pang Kie Ngan, Batavia.
Pantoean Estate, East coast of Sumatra.
Papendrecht, Ch. Hoynck van. Raden Saleh 9, Weltevreden.
Paré Paré, Handel Maatschappy, Macassar.
Persijn, C., Batavia.

Petersen, H., Samarang.
Pistorius, K., (alias Pistoreks), Juliana Boulevard 86, Sowrabaya.
Plantagen Gesellschaft Boenisari, Batavia.
Plantagen Gesellschaft Neglasari, Bandoeng.
Plantagen Gesellschaft Tjiganitri, Batavia.
Priboean Cultuur Syndicaat, East coast of Sumatra.
Prottel & Company, Sourabaya.
Puhle, O., Tandjong Poera, Sumatra.
Rafiqui, Abdul Salam, Koepang.
Reitzuberg, T. W., Sourabaya, Gang Matjan Peneleh.
Riebschlaeger, F. W., Sourabaya
Riviere, J. La, Java.
Rohrig, F. A. C., Kampement 48, Sourabaya.
Roos, Arie, Sourabaya and Samarang.
Rosenlehner, H., Sourabaya.
Rosenthal-Bouin, F. Buitenzorg, Batavia.
Rutgers, J. M. A., Telok Betong, Lampongsche District, Sumatra.
"Sampit" Cultuur en Handel Maatschappy, Baudjermasin.
Sampit Exploratie Maatschappy, Sourabaya.
Sandel, D., Medan and Palembang.
Sato, S., Menado.
Schaap, F., L., Samarang.
Schaier (J.) Handel Maatschappy, Prins Hendrikplad, Macassar.
Schild, J, Padang, Sumatra.
Schlieper Carl, & Company Samarang.
Schneider, F. A. (*alias* Snyders), Medan, Sumatra.
Schreuder, W., Sibolga, Sumatra.
Schultz, Ph. H. E., Medan.
Schumacher, F. A., Bandoeng, Java.
Schutter, H., Batavia.
Schwenkel, A., Balikpapan.
Semplak, Maatschappy Tot Exploitatie Van Het Land, Batavia.
Sie Peng Bwee, Sourabaya.
Siemens & Halske, Allgemeine Gesellschaft, Sourabaya
Siemens Schückert Werke, Sourabaya.
Silau Doenia. Cultuur Maatschappy, Batavia.
Snyders (see F. A. Schneider).
Soe Hoo Sing Handels Maatschappy, Sourabaya.
Soei Kha Seng, Menado.
"Soekabiroes," Cultuur Maatschappy.
Soenda, Import Maatschappy, Samarang.
Soengei Bloetoe Estate, East Coast of Sumatra.
"Soengei Langka," Cultuur Maatschappy, Batavia.
Soesboom, Jan, Palmenlaan 45, Sourabaya.
Sourabaya Oliefabriek, Sourabaya.
Spier, F C., Sourabaya.
Still, Otto, Kali Bessar, Batavia.
Straits und Sunda Syndikat, Batavia.
Sud Borneo Minen Gesellschaft, A. G., (See Zuid Borneo Mijnmaatschappy.)
Tabak Maatschappy Krikilan, Djember.
Tosnnzer, E., & Company, Cheribon.
Tan Soen Tjiang, Macassar.
Technische Bureau Behn Meyer & Company, Sourabaya.
Technische Bureau De Vlijt, Sourabaya.
Technische Bureau Gebr. Altmann, Bandoeng.
Thee Distributie Maatschappy "Juliana", Batavia.
Thee-Plantagen Gesellschaft, Tjiémas Bandoeng.
Thesing, Leo, Sourabaya.
Thio Tjin Tong & Company, Menado.
Tjiémas, Thee-Plantagen Gesellschaft, Bandoeng.
Tjiganitri, Plantagen Gesellschaft, Batavia.
Tji-Karang, Cultuur Maatschappy.
Tjikopo Noord Estate, Java (Batavia Regency.)
"Tjikopo-Zuid," Cultuur Maatschappy.
Tjimoelang Estate, Java.
Tjitembong Estate, Java.
Tropical, Machine en Rijwielfabriek, Samarang.
Valk, G.H., Macassar.
Van Den Berg (A F.), & Company, Handel Maatschappy, Batavia.
Van Het Land Semplak, Maatschappy Tot Exploitatie, Batavia.
Van Rhee, Macassar; Menado and Gorontalo.
Verdouw, J. C, Macassar.
Verroen, J. L., Sourabaya.
Vlielander Hein & Company, Batavia.
Viefhaus, E. F. W., Samarang.
Vlijt (De) Technische Bureau, Sourabaya.
Vlijt, Magazyn de, Bandoeng, Java.
Vries, Maison De, Sourabaya.
Vrijberghe de Coningh A.J., Sourabaya.
Vroman, S., Batavia & Sourabaya.
Vuyk, M. W., Embong Plosso 7, Sourabaya.
Wagner, Hans, Sourabaya.
Wangoen Wattie, Cultuur Maatschappy.
Weeren, H. Van, Sourabaya.
Weissberg, S. (Magazyn de Vlijt), Bandoeng, Java.
Werktuigkundig Bureau, (W. Jager Geerlin), Koninginneweg 46, Sourabaya.
Westhoff, W. R., Nordwijk Weltevredon. Batavia.
Wilde, A. De, Borneo Straat 3, Sourabaya.
Wirbatz, Otto, (or Wirbatz & Company), Sourabaya.
Wolf & Petschek, Sourabaya and Samarang.
Wolff's Machinefabriek, Sourabaya.
Wolff's Stoomkoffiebranderij, Sourabaya.
Wytman, A., Medan, Sumatra.
Zande, J. Van der, Palme Laan 37, Sourabaya.
Zikel & Company, Import Maatschappy, Samarang and Bandoeng.
Zimmermann, Victor, Batavia.
Zuid-Borneo Mijnmaatschappy (Sud Borneo Minen Gesellschaft, A. G.), Goenoeng Koepang, Martapoera, South East Borneo.

PERSIA.

Abdul Rahim Arab.
Abramiantz & Company, Lalezar, Tehran.
Agha Muhammad Yusuf Khabbez Beglaroff, Kazvin.
Baue, Tehran.
Bonati (Schwerin), Tehran.
Bozorg, (see Ḥaji Mirza Bagher Tabrizi).
Carnik Khan Dalguidjan, Tehran.
Derisi, Mohammed Ali, Borasjun, Bushire.
Eger Brothers, Meshed.
Farbwerke, vorm Meister, Lucius & Brunig, Ispahan.
Fars Company, Shiraz.
Haim, Ezra, Hamadan.
Haji Abbas Arab, Ispahan.
Haji Ahmedagha Teheranji, Tehran.
Haji Amin, Ispahan.
Haji Amin-ut-Tujjar Brothers, Ispahan.
Haji Goulam Hussein, Sons of, Resht.
Haji Mihammed Ibrahim (Mulik-ut-Tujjar), Ispahan.

Haji Mirza Bagher Tabrizi (or Teheranji), (alias Meshid, Agha Bozorg Tabrizi), Tehran, (Telegraphic address, " Bozorg. ")
Haji Mohamed Ibrahim, Tehran.
Haji Muhammad Reza, Ispahan.
Haji Muhammad Ibraham Tehrani Sakkon, Tehran.
Haji Muhammad Welinkani, Kerman.
Haji Saleh Arab, Successors of, *viz*—Haji Amin, Haji Mohammed Reza and Zafar, Ispahan.
Hanemoglou, Resht.
Herold, M., Meshed.
Hoffman, Meshed.
Hosseinyeh, Magasin, Tehran.
Ismaloff, (Georges & Jean), Kazvin.
Kazeruni, Mirza Ali, Borasjun, Bushire.
Maison, Hollandaise (Prins, C.F.), Tehran.
Malik-ut-Tujjar (Haji Muhammed Ibrahim), Ispahan.
Meister, Lucius & Brunig, (*see* Farbwerke).
Meshedi, Goulam Ali, Resht.
Meshedi, Ismail Salmasi, Kerman.
Meshidi Agha Bozorg Tabrizi (see Haji Mirza Bagher Tabrizi).
Minassiantz, A., Tehran.
Muhammad Saleh, Resht.
Mustafa Husseini, Tehran.
Papadopoulo, Hariles, Resht.
Persische Teppiche A/G., Ispahan.
Prins, C.F. (Maison Hollandaise), Tehran.
Pugin.
Roever, Wilhelm, Shiraz.
Seskiel Nawi, Tehran.
Shebarek, Georges, Tehran.
Société du Tombac, Ispahan.
Tehallis, Demetri, Resht.
Tehallis, Leandros, Resht.
Tehallis, Sotiri, Resht.
Tombac (du) Société, Ispahan.
Wassmuss.
Wonckhaus & Company, Bushire.
Yavash Ochli, Resht.
Zafar, Ispahan.

EUROPE.

DENMARK.

Albeck, A., & Company, A/S., Oster brogade 124 (formerly of Strand Boulevard 61), Copenhagen.
Allegemeine Elektricitäts Gesellschaft, Vestergade 23, Copenhagen.
Andersen & Jensen, Istedgade 3, Copenhagen.
Andersen-Hvam, C. Julius (Nordisk Kolonial Company) Langelinieskuret 40, Frihavnen, Copenhagen.
Anglo-Russian Trading Company, Dron. Tværg 3, Copenhagen.
Anita Produce Company A/S., Sofievej 2, Copenhagen.
Apothekernes Laboratorium Drege Kemikalieforretning A/S., Kronprinsensg. 1, Copenhagen.
Atlantisk Handelsselskab (Atlantic Trading Company), Vestre Boulevard 9, Copenhagen.
Bach, Jorgen, Carl Ploughs Vej 5, Copenhagen.
Baltisk Bouillontaerningfabrik, Henrik Steffensvej 8, Copenhagen.
Beldring and Company, Vodroffsplads 2, and este Boulevard 47, Copenhagen.
Berlau & Nielsen, Heimdahlsgade, Copenhagen.
Biehl, G., Tordenskjolgade 22, Copenhagen.
Bohm, J. M., Stettin Spedition (Manager, Aage Larsen) Ny. Toldbodgade 37, Copenhagen.
Bonne, C. Riis, Linoleum Company, Limited, Kronprinsensgade 6, Copenhagen.
Brennabor-Werke, (Gebr. Reichstein), Tordenskjoldsg, 3, and Christian IX's Gade 3-5, Copenhagen.
Brix-Hansen & Company Amaliegade 36, Copenhagen.
Carstensen, Ph., Frederiksholm Kanal 4, Copenhagen.
Centralbanegaardens Chocolade-Kiosk A/S., Kroprinsensg. 1, and Centralbanegaarden, Vesterbrog, 3, Copenhagen.
Christensen & Thogersen, Gronningen, 1, Copenhagen.
Continental Caoutchouc & Guttapercha Company, Amaliegade 28, Copenhagen.
Continental Handels & Transit Aktieselskab, Vimmelskaftet 42, Copenhagen.
Copenhagen Coal & Coke Company (Kjobenhavns Kul and Koks Kompagni A/S.), Islands Brygge 22, Copenhagen.
Copenhagen's Fiskepolse Fabrik, Jernbane Alle 13, Vanlose (formerly of Viktoriagade 3, Copenhagen).
Dansk Russisk Handelsselskab, Skt. Marcus Sidealle 2, Copenhagen.
Danske Actieselskab Continentale, Amaliegade 28, Copenhagen.
Danske Fedtimport Kompagni, Vestergade 11, Copenhagen.
Danske Kaffekompagni A/S., Det, Kronprinsensg. 1, Copenhagen.
Dellheim, Sigmund, A/S., Amaliegade 6, Copenhagen.
Droge & Kemikalieforretning A/S., Apothekernes Laboratorium, Kronprinsensg. 1, Copenhagen.
Eisendrath, Société Anonyme, (Managing Director W. J. Scheidt), Kronprinsensg. 1, Copenhagen.
Enna, Carl, Nytorv 13, Copenhagen.
Eschricht, Svend, Classensg. 40 and Skindergade 24, Copenhagen.
Export & Importforretningen (Trojel & Meyer), Vestkai, Frihavnen, Copenhagen.
Gad, Th. Clausen, Havnegade 45; Vesterbrogade 12; and Frederiksberg Allé 19A, iii., Copenhagen.
General Import and Export Company, Mikkel Bryggersgade 18, (formerly of Frederiksholm Kanal 4,) Copenhagen
Germansk Handels Kompagni, Longangsstr. 16, Copenhagen.
Goldstück Hainze & Company, S. Annæpl. 16, Copenhagen.
Grauballe, Christian, Frederiksberggade 32, and Bredgade 45, Copenhagen.
Hansen, Valdemar, & Company, Classensg. 40 and Skindergade 24, Copenhagen.
Harskind, Emil, Falkonerallé 61, Copenhagen (to be distinguished from Emil Herskind, Vesterbrogade 106).
Haubroe, L., & Company A/S., Holbergsgade, 3, Copenhagen.
Haug, Carl, Kjobmagergade 28, Copenhagen.
Hellerie, Max, & Company, Reverdilsgade 5, Copenhagen.

Henius, Emil, Vestervoldgade 31 : Gronnıngen 15; Bernstorffsgade 21, (formerly of Christian IX.'s Gade), Copenhagen.
Henriques, R. Jr., Hôjbroplads 9, Copenhagen.
Holm, Ulrich C., Vimmelskaftet 42, Copenhagen.
Hommel, Valdemar, Hestemollestraede 6, Copenhagen.
Jacobsen, Jacob, Nyhavn 31, Copenhagen.
Jelstrup, H., Studiestraede 49, and Krystalgade 46, Copenhagen.
Wensen, Albert, Kalvebod Brygge 2, Copenhagen.
Jenser & Fode, Ny Vestergade 7, Copenhagen.
Jensen & Hoeck, Amaliegade 36, Copenhagen.
Jensen, Carl, Hejreveji, Copenhagen.
Jensen, Chr. Ruge, Aalborg.
Jeppesen, K. T., Princesse Meries Allé 17, (formerly of Jernbanegade 4, and Vodrofsplads 13), Copenhagen.
Jorgensen, J. A., & Company, Romersgade 15, Copenhagen ; and Sonderg 17/19, Odense.
Keil, Otto, Vesterbrogade 28, Copenhagen.
Kjobenhavns Kul & Koks Kompagni A/S (Copenhagen Coal and Coke Company), Islands Brygge 22, Copenhagen.
Kongelige Militaer & Vajsenhus Apothek, Kjobmagergade, Copenhagen.
Kraeft, Walter, Nerregade 7, Copenhagen.
Krebs, Carl, Kongens Nytorv, 6, Copenhagen.
Kuhnert, Rasmus, Jorcks Pass and Vimmelskftet 42, Copenhagen.
Larsen's, Aage (*see* J. M. Bohm Stettim Spedition).
Lassen's, Carl, Filial, International Speditionsforretning, Amaliegade 37, Copenhagen.
Linoleum, A./S. Kolding.
Lorenzen's, Christian N., Eftf, Gammel Kongevej 23, Copenhagen.
Lykkeberg, Peter Rudolf, Teglgaardstr. 5, Copenhagen.
Matthiesen, C., Vesterbrogade 35, and Strandveien 50, Klampenborg, Copenhagen.
Militaer Apothek, Kjobmagergade, Copenhagen.
Moller & Seiersen, Kronprinsensg. 1, Copenhagen
Moritz, Carl G., Vesterbrogade 20, and Frederiksberg Alle 19, Copenhagen.
Mortensen, Urla, Nykjobing, Falster.
Nielsen, Oskar, Skolebakken 11, Aarhus.
Nordisk Kolonial Company A/S., Frihavnen, Copenhagen.
Nordisk Kommissions Kompagni Radaustraede 11, Copenhagen.
Nordisk Vareimport, Griffenfeldtsgade 8, Copenhagen.
Norstrand, Carl, Kongens Nytorv 6, Copenhagen.
Osterbro's Patent Scirieco Kaffebranderi Limited, Magstr. 6, Copenhagen.
Petersen, Jens, Skindergade 31, Copenhagen.
Petersen, P. Carl, Holmens Kanal 9, Copenhagen.
Phonix Agentur (or Phonix Company) Vestervoldgade 11, Copenhagen, (No connection with Phonix A/S., Godthaabsvej 88).
Produkt Import (Skandinavisk) Company, Skindergade 31, Copenhagen.
Rassmussen, Alf., and Company, Martinsv. 9; and Vestre Boulevard 9, Copenhagen.
Regulaer A/S. Kronprinsensg. 1, Copenhagen.
Reiniger, Gebbert & Schall A/S., Nybrogade 32, Copenhagen.
Rothapfel, Max, Ostbanegaarden 19, Copenhagen.
Rudholt, Rasmus, Tordenskjoldsgade 17, Copenhagen.
Sachs, Ignace, Palads Hotel, Copenhagen.
Sand, Hilmar & Company, Nygade 3, Copenhagen.
Scandinavian British Syndicate, Islands Brygge 21, and Holmens Kanal 5, Copenhagen.
Schacke, Julius, Knabrostraede 1, Copenhagen.
Schaltz, K. A., Frederiksholm Kanal 4, Copenhagen.
Scharling, Emil, Norrebrog, 140, Copenhagen.
Scheidt, W. J., (*see* Société Anonyme Eisendrath).
Schimmelpfeng W., Auskunftei, Vestergade 13, Copenhagen.
Seelk, Alfred, strandv. 118, Vimmelskaftet, 42, and Borsen, Copenhagen.
Skandinavisk-Automat A/S., Kronprinsensg. 1, Copenhagen.
Skandinavisk Produkt Import Company, Skindergade 31, Copenhagen.
Société Anonyme Eisendrath (Managing Director W. J. Scheidt), Kronprinsensg. 1, Copenhagen.
Stern-Handfuss, S., Niels Juelsgade 11, Copenhagen.
Storm, Jorgen, Jernbanestations Plads, Hjorring.
Ttreit, Carl, Aalborg & Esbjerg.
Thomsen, P. B., Clemensborg, Aarhus.
Shygesen, Aage, Kompagniestraede 22, Copenhagen
Trojel & Meyer, Kronprinsensg. 1 & 3, Copenhagen.
Trojel, Hans, (*see* Vesterbros Farve & Materialhandel).
Union Special Maskin Kompagni Kjobenhavn Limited, Kjobmagergade 28, Copenhagen.
Vajsenhus Apotheket, Kjobmagergade, Copenhagen.
Vesterbros Farve & Materialhandel (Hans, Trojel), Vesterbrog 73A, Copenhagen.
Voigt, Hans, Amaliegade 28, and Peder Skramsg. 19, Copenhagen.
Winkel & Wondt, Borsen 7, Copenhagen.

GREECE.

Achaia Wine Company (Société Vinicole Allemande), Gutland, Patras.
Akif, Hassan, & Company, Salonika.
Anatoli Insurance Company, The, Athens.
Antovitch, Pierre, Chios.
Assael, Peppo, Allatini Han, Salonika.
Asseo, Jacob, Yildiz Han 11, Salonika.
Barouh, Solomon & Levi, Volo.
Baumann, Hermann, Rue Osakaloff 31, Athens.
Baumann & Beckmann, Pl. Dimokratirion, Athens.
Bayona, Auguste, Salonika.
Beck, Karl, 13 Rue de l' Université, Athens.
Bensussan, N., Piræus.
Bloch, Eugene, Piræus.
Brazzafoli, Domenico, Syra.
Callimasiotis, Dimitrios, Piræus.
Charamis, Panayiotis, Piræus.
Cohen, Mordoh & Company, Kasmindji Han, Salonika.
Cohen, Simando, Piræus.

Coundourakis, Georges J., Candia, Crete.
Damalas, Pavlos (Paul), Piræus.
Damas, Constantine, Calamata.
Daniolos Fréres, Andros.
Defner & Edelmann, Athens.
Dimitrelias, John, Vathy, Samos.
Entreprises Commerciales (d'), Société Anonyme, Kolokotronis Street, Piræus.
Export Society, Piræus.
Fabrique de Tabacs et Cigarettes Macedoniennes, Salonika.
Farkouh, Constantine, Salonika.
Farkouh, George, Salonika and Athens.
Farkouh, Hadzi Daoud, Salonika and Athens.
Fels & Company, Corfu.
Fenyves, Philip, Teldji Han 18, Salonika.
Galanis & Goldstein & Hadjiandreou, Samos.
Gattegno, Samuel Daniel, Missir Teharchi 42, Salonika.
Goldstein, Albert Samos.
Gottlich, Martin, Candia.
Gromann, George, Athens.
Hampartchoumian, Aram, Athens.
Hamparzum, Aram, (Aram Hampartchoumian), Athens.
Harr, Gustave, St. Theodore Square, Athens.
Hasson & Recanati, Emniyet Han, Salonika.
Hassurakis, A., Syra.
Heidmann, Hans, Salonika.
Herzog, M. L., & Company, Salonika.
Hoffmann, Alfred, Piræus.
International Magnesit Werken, Gerekari, Eubœa.
Jenny & Vock (Fridolin Jenny; Emil Vock), Rua Franque, Salonika.
Jenny, Fridolin (*see* Jenny & Vock).
Kloebe, Karl, & Company, Athens.
Kloebe, Friedrich, (of Karl Kloebe & Company), Athens.
Kloebe, Karl, (of Karl Kloebe & Company), Athens.
Koeing, I. & H. & Company, Athens.
Kouremetis, Michael, Athens and Calymnos.
Kouremetis, Pandelis, Athens and Calymnos.
Kruger, Max., Canea, Crete.
Kruger, Richard, G., Canea, Crete.
Lianos, C., Freres, Piræus.
Lianos, Soulakas & Goumas, Piræus.
Lochner, Hermann, Patras.
Lochner, Max, Patras.
Lucas & Company, Patras.
Macedoniennes, Fabrique de Tabacs et Cigarettes,, Salonika.
Margaritis, J. Piræus.
Maroulis, Alexander & Company, Salonika.
Mayer & Company, Salonika.
Mazzino, A. J., Syra.
Mehmed Baldji Fréres, Aelion Han, Salonika.
Miceli, E. & C. B. Xanthos, 20, place de la, Liberté, Athens.
Michaelides & Milch, Panghicn Hotel, Athens and Piræus.
Moretti, Louis, Zante.
Muller, Carl, Ferdinand, Rue Apollo 37, Athens.
Muller, Karl, Patras.
Ornstein, Dr. Otto, Chios.
Palaiologas, George, Patras.
Papatheodorou, Athanasios (see Alexandre Zachariou & Company).
Pfister & Assael, (Rudolph Von Pfister & peppo Assael), Allatini Han, Salonika.
Pfister, Rudolph Von (see Pfister & Assael).
Procopiou, Patras.
Recanati, Fils de Joseph, Sibi Gumruk Han, Salonika.
Recanati, H. J., and Company, Sibi Gumruk Han, Salonika.
Rossini, Alexander (*alias* Rosalini), Odos Vasilissa Olga 162A, Salonika and Porto Lagos.
Savopoulos Sfyris & Company, Rue Notara 67, Piræus.
Schachtel & Jacobson, Salonika.
Scheffel, Helmuth, Volo.
Schenker & Company, Salonika.
Schewend, August, Candia, Crete.
Seefelder & Company (Hans & Michel), Salonika.
Senegalia, A., Patras.
Société Anonyme d'Entreprises Commerciales, Kolokotronis Street, Piræus.
Société Vinicole Allemande (*see* Achaia Wine Company).
Spiedel & Company, Island of Thassos and Suja, Crete.
Stein's Oriental Stores Limited, Salonika.
Stoltenhof & Lucas, Patras.
Stuermer, Max, Candia, Crete.
Stringos, George, Piræus.
Tiring, Victor, & Fréres, Salonika.
Vock, Emil (*see* Jenny & Vock).
Wein, Jacob, Canea.
Yannoukakis, Nicholas, Piræus.
Zachariou, Alexandre (*see* Alexandre Zachariou & Company).
Zachariou, Alexandre, & Company, (Alexandre Zachariou & Athanasios Papatheodorou), 54 Stadium Street, Athens.
Zachariou, John, Rethymo, Crete.
Zachariou, Peter, & Son, Rethymo, Crete.
Zahn, Henry, Calamata.
Zirini Brothers (John, Basil & George Zirini), Xanthi.

ICELAND AND FÄROE ISLANDS.

Arnason, Jón, Vesturgota, Reykjavik.
Braun, Rich, N., Reykjavik, Iceland.
Brauns, Verslun, Reykjavik, Iceland.
Kristoferson, Magnus, Hverfisgota, Reykjavik, Iceland.
Obenhaupt, A., Hverfisgota, Reykjavik, Iceland.
Runolfsson, Olafur, Hverfisgota, Reykjavik.
Siglefjord Olje and Guano Fabrik, Siglefjord Iceland.
Thomson, H. Th. A., Reykjavik, Iceland, and Thorshavn, Färoe Islands.

NETHERLANDS.

Alder & Oppenheimer, N.V., Prinsensgracht 379, Amsterdam.
"Aequator," Mijnbouw Maatschappy, Theresiastraat 109, The Hague.
Algemeen (N V.) Commissie Handels Bureau, Nieuwe Uitleg 6, The Hague.
Algemeen Import & Export Maatschappy, Korte Vyverberg 5-6, The Hague.
Algemeene Handelsvereeniging (late De Ruyter & Company), Voorschoterlaan 145, and Linker Rottekade 145, Rotterdam.
Algemeene Nederlandsche Chemische Maatschappy, N V, Kuiperstraat 48-50, Amsterdam.
Allgemeine Electricitats Gesellschaft, Install. Bur., Keizersgracht 70, Amsterdam.
Allgemeine Radiogen, A.G., Keizersgracht 369-373, Amsterdam.

American Bicycle Company, Prinsengracht 657, Amsterdam.
American Importing Company, (M. Kattenburg), Keizersgracht 197, Amsterdam
Amsterdam Import Kantoor, Koningsplein 14, Amsterdam.
Amsterdamsche Caoutchouc Compagnie, Leidschester 47, Amsterdam.
*Amsterdamsche Export en Import Maatschappy N. V., Keizersgracht 302-304, Amsterdam.
Anthraciet Handelsvereeniging, Boompjes 70, Rotterdam.
Asbestos (Nederlandsche) Maatschappy, N.V., Willemskade 19, Rotterdam.
Asteroth, Friedr., Maaskade 132, Rotterdam.
Automobiel Maatschappy "Zuid Holland", Goudschesingel 6, Rotterdam.

Bacher, August, Sons, Wijnhaven Z.Z. 108, Rotterdnm.
Bakker, S. W., Ymuiden.
Bankinstelling, Holland" N. V. (see "Holland" Bankinstelling).
Barmat, J., Keizersgracht, 302-304. Amsterdam, and Wynstraat 72, Rotterdam.
Bataafsche Industrie en Handel Maatschappy, Hobbemakade 29, Amsterdam.
Beit & Company, Prins Hendrikkade 66-67, Amsterdam.
Bella, M. de la, 2 e Jan van der Heydenstraat 2, Amsterdam.
Berger & Wirth, Spuistraat 46, Amsterdam.
Berger, Henri, (*see* Drukkerij N.V.)
"Bergleute," Transport Kontor Voorschoterlaan 84, Rotterdam.
Bergsma, Agentuur & Commissiehandel Reguliersgracht 28, Amsterdam.
"B. E. Sons," Graaf Florisstraat 7, Amsterdam.
Beuningen, D. G., van, Maliebaan 8, Utrecht.
Biggelaar, A. M. Van Den, Achterstraat 8, Roosendal.
Binneveld & Schellen, Boompjes 40B; Pickstraat 63B, Rotterdam.
"Bleekertje (Het)," Zeeppoederfabriek, (*see* J. H. Wigleven).
Blijdenstein, H. H. Stadhouderskade 16A and Post Box 263, Amsterdam.
Blikdrukkerij Speelgoed & Emballage, (Zuid-Hollandsche) Fabrieken (J. Norden), Jacob Catsstraat 113B, Rotterdam.
Böcker, L. & Company. Postbus 78; and Boompjes 30A, Rotterdam.
Bodiker, Carl, and Company, Wijnhaven 3A, Rotterdam.
Boest Gips and Van Der Leye, Rijnhaven Z. Z. 20, Rotterdam.
Borawski, O. W., Groenstraat 56, Roosendaal.
Borleffs & Company, Haagscheveer 16, Rotterdam.
Borner, G. A. A, Nicolas Witsenkade 30, Amsterdam.
Bosch, Herman, Frans van Mierisstraat 31, Amsterdam.
Bosnak, Michel, Nieuwe Heerengracht 151, Amsterdam.
Brands, Th. E., Rokin 68, Amsterdam.
Brasch & Rothenstein, Heerengr. 320, Amsterdam Boompjes 40A, Rotterdam and Flushing.
Bremner, P. H. Ker kstraat 307, Amsterdam.
Bruijn, P. C. de, Raadhuisstraat 4, Amsterdam.
Buck, Geo., Junior, Rotterdam.

Buitenlandsche Handels Maatschappy, (Foreign Trading Company), Haagsche Veer 35, Rotterdam.
Bunge & Company, Vygendam 2-6, Amsterdam.
Caan and Heumann, Daendelstraat 13, The Hague.
Calkoen & Company, Rokin 92-96, Amsterdam.
Catz Gebroeders, Coolsingel 51-53, and Nieuwehaven 141, Rotterdam; and Kloveniersburgwal 31, Amsterdam.
Ceuvell, J. L., Hoogte Kadijk 147, Amsterdam.
Chirurgische Instrumentenfabriek N. V., (Voorheen Loth & Stöpler), Trans 1, Utrecht.
Coal Trading Association (see Steenkolen Handelsvereeniging).
Côhen, Felix, Leuvehaven 86A, Rotterdam.
Cohn-Donnay & Company, K. Hoogstr. 1, Rotterdam.
Cohn, Gustav. (Holland & America Import & Export Company), Het Witte Huis, Rotterdam.
Continental Caoutchouc & Gutta Percha Company, Prinsengracht 1077, Amsterdam.
Daarnhouwer & Company, Raadhuisstraat 46, Amsterdam.
"De Chinees," Thee Maatschappy, Ged. Binnenrotte 30, Rotterdam.
"De Schie," Olie & Vetfabriek, N. V., Westerkade 6, Schiedam.
Dekkers, Z. W. C. (Partner of Erhardt & Dekkers).
Deutsche Dampffischerei Gesellschaft "Nordsee," Rijksvischhal, Ymuiden.
Deutsche Vereinigte Schuhmaschinenfabriek, Boschveldweg, S'Hertogenbosch.
Deventer Glas Maatschappy, voorheen J. Pouwels Cœlingh (N.V.), Deventer.
Dijk, Jac P. M. van, Berkelsche Laan 16, Rotterdam.
Dirkzwager, Gysbert, Maasslins.
Dirkzwager's Scheepsagentuur, Hook of Holland; and Haven, Maassluis.
Docter Gebrs. Beverwijk Mills, Beverwijk.
Dreibholz and Company, Gebrs., Kostverlorenvaart 44 and Kruislaan, Watergraafsmeer, Amsterdam; and Rotterdam
Driel's (van) Stoomboot en Transport Oudeen, Maaskade O. Z. 114, Rotterdam.
Drost, Robert, Nieuwstr. 54, Terneuzen.
Drukkerij (N.V.) v/h Henri Berger, Stationsweg, 15, Bois le Duc.
Duffhauss, C. W., Stieltesstraat 20-22, Nijmegen.
Duiker, J., Weteringschans 171, Amsterdam.
Dumonceau Frères, (see De Komeet N.V.).
Duncan Doring, E., & Company (now Weinberg, F., & Company), Korte Wijnstr. 24, Rotterdam
Eerste Hollandsche Export Compagnie, Amsterdam.
Eiffe & Company, Reederijst. 5, Rotterdam.
Eil, Joseph, Maaskade 164, Rotterdam; and Schiedam.
Elberfelder Handels & Export Company, Hoogeweg 22, Amsterdam.
Electrische Vleeschwaren Fabriek, Oranjenassau Straat, Hillegersberg, near Rotterdam.
Elster & Company, Nijverheidsstraat 3, Rotterdam.
Engelbrecht, W. Heerengracht 125, Amsterdam.
Enthoven (Afdeeling), Nederlandsche Ijzerhandel Maatschappy Tot Voorzetting der Zaken, The Hague.

*No connection with "Amsterdam" Import en Export Maatschappy, Utrechtschestr, 34.

Erdman & Hethey, Keizersgr. 369/373, Amsterdam.
ERHARDT & DEKKERS, O. Z. Leuvehaven 28, Rotterdam.
Esslerk Limited, Gelderschekade 21; Witte Huis, Wijnhaven 3; and Koningsteeg 1, Rotterdam.
Ferner, Eugen, Stradhouderskade 156, Amsterdam.
Fischer, J., & Company, Badhuisweg 18, Scheveningen.
Fortuin Hzn., A. J., Keizersgracht 372, Amsterdam.
Frankfurter A. G. für Rhein und Main Schiffahrt, Rotterdam.
Ganser, Dr. R. F., Herten, near Roermond.
Gautzsch's Gasgloeilicht Maatschappy, N. V. Keizersgracht 365-367, Amsterdam.
Glas en Kristalhandel, Heinz, J., v/h., N. V., Nieuw Buinen.
Gloeikousjesfabriek, Zuid-Hollandsche, Schiedam
Goldmuntz (Joe Paul, Max, Romi, Leon and Michel), Amsterdam and Scheveningen.
Goldstück-Hainze & Company, Keizersgracht 108, Amsterdam; and Scheepmakershaven 27, Rotterdam.
Goudsmit, Leo, Heerengracht 109, Amsterdam.
Goudzwaard, A.W.M., & Kolff, J. M., Pelikaanstraat 25, Rotterdam.
Griendt, A.M. Van der (Wilhelm Siemens), Boschje 10-11, Rotterdam.
Groenendijk and Garschagen, Koningsplein 1, Amsterdam.
Grootkerk, S. Junior, Linnaeusstraat 45, Amsterdam.
Haersolte, H. van, Goudscherijweg 91A-95, Rotterdam.
Hagen & Company, Boompjes 84, Rotterdam.
Hall, H. Van der, Boompjes 109, Rotterdam.
Haller, C., Vondelstraat 152, Amsterdam.
Hanno, Hainrich, Nieuwland 4, Rotterdam.
Hartelust (Afdeeling), Nederlandsche Ijzerhandel Maatschappy Tot Voorzetting der Zaken, Leeuwarden.
Heck, A. M. v.d., Oranje Nassau Straat, Hillegersberg, near Rotterdam.
Heidebroek, Hermann & Company, Boompjes 40A, Rotterdam.
Heinrici's, (Otto) Internationale Handelsvereeniging, N. V., Westzeedijk 48, Rotterdam.
Heinz, J., N. V., Glas en Kristalhandel v/h, Nieuw Buinen.
Hertzfeld, L. H. van, Wijnhaven 30, Rotterdam.
Hille, Rudolf, Heerengracht 212, Amsterdam.
Hoeckel, P. van, Kruisbroedershof, S' Hertogenbosch.
"Holland" Bankinstelling, N. V., Hofweg 11, the Hague.
Holland & America Import & Export Company, (Gustav Cohn), Het Witte Huis, Rotterdam.
"Holland" Textiel Fabriek, Enschede.
Hollandia Export Company, Postbus 497 and Keerweerlaan 21, Rotterdam.
Hollandsche Verfstoffenfabriek, Vaals, near Maastricht.
Hoorebeke, Andre Van, Zuidblaak 48, Rotterdam.
Huistelefoon (Nederlandsche) Maatschappy, Frederiksplein 28, Amsterdam; Zuidblaak 38, Rotterdam; Westeringkade 2-4; a Juliana van Stolberglaan 82. The Hague.
Import & Export (Nederlandsche) Handelsvereeniging, Stationsweg 54B, Rotterdam.
Import Kantoor, Amsterdam, Koningsplein 14, Amsterdam.
Ingenohl, C., Witte Huis, Wijnhavn 3, Rotterdam.
International Overzeesche Handelsvereeniging, Keizersgr, 318, Amsterdam.
Itschert & Company, Coolsingel 33, Rotterdam.
Jacobs, H., Scheepmakershaven 41, Rotterdam.
Jibben, D. H. (of Jibben & Van Reysen), Blauwburgwal 6, Amsterdam.
Jordan, L., (Maison Chic, Kalverstraat 117, Amsterdam.
Kan, Alfred Abraham, J. Lzn., Van Aemstelstraat 2G, Amsterdam.
Karlsberg, B., & Company, Beursgebouw (Exchange Building), Damrak, (formerly of Rokin, 65-69), Amsterdam.
Karlsruher Schiffahrts (Neue) Actien Gesellschaft, Rotterdam.
Kattenburg, M. (*see* American Importing Company).
Katzenstein, D., Singel 155, Amsterdam.
Kaufmann's Huidenhandel, N. V., (formerly S. G. Kaufmann), Ruigeplaatweg 41, Rotterdam.
Kehlenbrink, G., Junior, Thee and Koffie Import and Export Handel, Wijnstraat 117, Rotterdam.
Kersken, H., Junior, Prins Henrikkade 181, Amsterdam.
Kessler, A., s'Gravendijkwal, Rotterdam.
Kestein, E. A., Boompjes 92, Rotterdam.
Klatzer and Company, Keizersgr, 205, Amsterdam.
Klembt's (Paul), Scheepsagentuur Maatschappy, Boompjes 16, Rotterdam. (Manager, Seger G., Klunk.)
Klop, P. W. H., Raadhuisstraat 18, Amsterdam.
Klostermann, Bernard, Willemsparkweg 181, Amsterdam.
Klunk, Seger G., Boompjes 16, Rotterdam.
*Koch & Company, Transport Gesellschaft Nieuwland 3, Rotterdam.
Koekkoek, M.A., Nieuwendam, near Amsterdam.
Koenigsfeld, J. H., Willemskade 19, Rotterdam.
Koenneker, Wm., Prinsengracht 657, Amsterdam.
Koenneker's Kabel Bureau Prinsengracht 657, Amsterdam.
Köhler Joseph, Keizersgracht 23, Amsterdam.
Komeet, N. V. De, v/h Dumonceau Frères, Kanaaldijk, St. Pieter, near Maastricht.
König, H. W., & Company, Boompjes 104, Rotterdam.
Koning, Carel, A., & Company, Keizersgracht 209, Amsterdam.
Krom & Company, Keizersgracht 405, Amsterdam.
Kroon (De) Stoomzeepfabriek, Houtmarkt 19/21, Haarlem.
Kruppsche Spedition und Rhederei Comptoir Fur, Leuvehaven 34B, Rotterdam.
Kruthoffer & Doll, Veerkade 8, Rotterdam.
Kupsch & Abas, 2E, Kostverlorenkade 23-24, Amsterdam.

* No connection with Koch & Company, Tobacco Merchants, Middensteiger 20A-B, Rotterdam.

Lagerhaus (Mannheimer) Gesellschaft, Pr. Hendrikkade 160A, Postbus 482, Rotterdam.
Lamm, Alois (see Lamm Brothers).
Lamm Brothers (Alois Lamm), Weteringschans 84, Amsterdam.
Landy, Ignaz, Fred. Hendriklaan 34, Scheveningen.
Lange's, A. W. de, Thee Handel NV., Wijnstraat 113, Rotterdam.
Lassen, Carl, Zuidblaak 26, Rotterdam.
Lecomte, Jules and Company, Zuidblaak 50, Rotterdam.
Leeuw, Simeon de & Company, Kloveniersburgwal 72, Amsterdam.
Levy, Bernard, Witsenkade 14, Amsterdam.
Lichtenstein, M., Oostzeedyk 11, Rotterdam.
Lichtle, F. J., Sarphatipark 68, Amsterdam.
Lieshout, A. Van, & Company, S'Hertogenbosch.
London, S. N., Damrak 28-30, Amsterdam.
Loo, J. Van, & Company (cover for Roland Transport A/G.), Kromme Waal, 22, Amsterdam ; and Leuvehaven 32, Rotterdam.
Loth & Stopler (*see* Chirurgische Instrumentenfabriek N. V.).
Lucardie, Willem, Maastraat 8B, Rotterdam ; Courtral and Leeuwarden.
Mahler, Henry G., Leuvehaven 139, Rotterdam.
Maier, C. G., Actien Gesellschaft, Westerstr. 39, Rotterdam.
Mannheimer Lagerhaus Gesellschaft, Pr. Hendrikkade 160A, Postbus 482, Rotterdam.
Markovits, E. M. (Hollandia Export Company), Keerweerlaan 21, Rottedam.
Mayer & Company, Westerstraat 38b, Rotterdam.
Meiger & Company, Stationsweg E99, Velseroord.
Mentz, H.. Junior ; Mentz, Heinrich Senior ; Mentz, Hermann, Ceintuurbaan 346, Amsterdam.
"Metropol" Gasgloeilichtfabriek (Gloeikousjesfabrik), Parkstraat 15, Arnhem.
Metz, Heinrich, Groote Draaisteeg 4, Rotterdam.
Mijnarends, H. B. or J. B., Lomanstraat 59 (formerly of Keizersgr. 203), Amsterdam
Mijnbouw Maatschappy "Aequator," Theresiastraat 109, The Hague.
Miranda (De) and Boekman, Beursgebow (Exchange Building), Damrak, (formerly of Rokin 65—69), Amsterdam.
Mohrmann, J., & Company, Handels Vereeniging voorheen, Keizersgr. 203, Amsterdam.
Molenberg & Dekker, Stationsstr. 53, Zaandam.
Monnickendam, D., Zomerhofstraat 71D, Rotterdam.
"Monopol" Gasgloeilichtfabriek, Vyzelgracht 28, Amsterdam.
"Monopol" Thee-Onderneming, Ged. Binnenrotte 30, Rotterdam.
Nagtegaal, E., Haringvliet 47, Rotterdam.
Nederlandsche Asbestos Maatschappy, N. V., Willemskade 19. Rotterdam.
Nederlandsche Huistelefoon Maatschappy, Frederiksplein 28, Amsterdam ; Zuidblaak 38, Rotterdam ; Westeringkade 2-4 ; and Juliana van Stolberglaan 82, The Hague.
Nederlandsche Ijzerhandel Maatschappy Tot Voorzetting der Zaken, Afdeeling Enthoven, The Hague.
Nederlandsche Ijzerhandel Maatschappy Tot Voorzetting der Zaken, Afdeeling Hartelust, Leeuwarden.
Nederlandsche Import & Export Handelsvereeniging, Stationsweg 54B, Rotterdam.
Nederlandsche Maatschappy voor Overzee Commissiehandel, Weesperzijde 89, Amsterdam.
Neue Karlsruher Schiffahrts Actien Gesellschaft, Rotterdam.
Neumann, M. B., and Company Brouwersgr, 53, Amsterdam.
Nievelt, Van, & Company, Dordrecht.
Noack's (E.), Fabr. v. Fijne Vleeschw. en Conserven, Emmasingel 3. Groningen.
Norden, J., Stationsweg 43, Rotterdam.
"Nordsee," Deutsche Dampffischerei Gesellschaft, Rijksvischhal, Ymuiden.
Okon Jos., Firma, Oliver van Noordstraat 12, and Post Box 552, Rotterdam.
Olex Petroleum Import Maatschappy, N. V., Stationstr. 53, Zaandam.
Olie & Vetfabriek "De Schie" N/V., Westerkade 6, Schiedam.
Olifiers, L. N.G., Keizersgracht 70, Amsterdam.
Onnes, P., and Zoon, Schuilendiep 82, Groningen, Singel 250, Amsterdam ; Wijnhaven 103, Rotterdam ; and Haarlem.
Oosterman & Lomans Zeepziederij de Kroon, Houtmarkt 19-21, Haarlem.
Orenstein & Koppel, N. Z. Voorburgwal 227, Amsterdam.
Ossedrijver, E., Leuvehaven 55, Rotterdam.
Ouden, J. H. den, Watergraafsmeer and Frederiksplein 45, Amsterdam.
Overzee Commissiehandel, Nederlandsche, Maatschappy voor, Weesperzijde 89, Amsterdam.
Ozonwerken "Nederland" Schiedam.
Papierhandel, Nederlandsche (N. V.) Prinsengracht 526, Amsterdam.
Perlstein, Van, & Company, Singel 512, Amsterdam.
Plagemann and Company, Maliestr, 19 (formerly Kortenaerstr, 14), Rotterdam.
Pols Pz, H. van der, Clemensstraat 60A and Wolphaertstr. 2A, Rotterdam.
Poorter, Joseph de, Veerkade 8, Rotterdam.
Poortershaven Handelsrichtingen, Veerkade 8, Rotterdam.
Post, Van der Burg & Company, Willemsplein 11, Rotterdam.
Pouwels Coelingh, J., (*see* Deventer Glas Maatschappy).
Praag Sigaar, S. van, Keizersgracht 137, Amsterdam.
Prins, E. L., Nieuwehaven 116a, Rotterdam.
Reiniger, Gebbert and Schall A.-G. Stationstr. 12, Utrecht.
Rhein & See Schiffahrts Gesellschaft, Rotterdam.
Rhein & See Speditions Gesellschaft, Rotterdam.
"Rhenus" Transport G.m.b.H., Nassaukade 1, and Nassauhavn 1, Rotterdam.
Richter, F. A., & Company, Stationsweg 24, Rotterdam.
Roemer, Van de, & Company, Hondiusstraat, 10B, Rotterdam.
Roese, Friederich, Junior, N. Spiegelstr. 26, Amsterdam.
Roland Transport A.G , Leuvehuven 32, Rotterdam, and Kromme Waal 22, Amsterdam.
Rompu, Hubert Van. Terneuzen.
Rompu J. van, Dejongestraat, Terneuzen.
Roselius & Company, N. Spiegelstr. 26 (Corner of Keizersgracht 592-94), Amsterdam.
"Rotterdam" Vervoer Maatschappy (see Vervoer Maatschappy, Rotterdam.)

Rotterdamsche Export Handel (Schnitzer, Gebr.), Gelderschestraat 2, Rotterdam.
Ruff, G., Leuvehaven 85, Rotterdam.
Ruyter (de) & Company, Linker Rottekade 145, Rotterdam.
Schenker & Company, Veerkade 4, Rotterdam.
Schnitzer Gebroeders, Gelderschestraat 2, Rotterdam.
Schöffer & Company, Zuidblaak 54, Rotterdam and Raadhuisstr. 3, Amsterdam.
Schomburg, G., and Sohne, A. G. (Bureau Voor Nederlanden Indie), Anna Paulownstraat. The Hague.
Schrevel's Import en Exporthandel, N.V., Hk. Rechter Rottekade 81, Rotterdam.
Schroeder, B., (of Vogemann's Transport Company) Boompjes 39, Rotterdam.
Schroers, Stoomvaart Maatschappy, Prins Hendrikkade 82b, Rotterdam.
Schuhmaschinenfabriek, Deutsche Vereinigte, Boschveldweg, S'Hertogenbosch.
Schumacher, D., Bufaystraat 2, Amsterdam.
Schuyt, J. & A. Van der, Maaskade O.Z. 29-30, Rotterdam.
Schwedersky's Nachf Memel, A. H., Gravendijkwal 100, Rotterdam.
Seiler, F. A., Damrak 49, Amsterdam.
Siemens & Halske, Stationsweg 22, The Hague.
Siemens Schuckert Automobielen Werke, Van Hoornbeekstraat 75-81, The Hague.
Siemens Schuckert Werke, Huygenspark 38 & 39, The Hague.
Siemens, Wilhelm (Manager, A. M. Van der Griendt), Boschje 10-11, Rotterdam.
Slavenburg, J. L., Vijverhofstraat 86-92, Rotterdam.
Spits (H). & Zoon, Keizershofkade 14-16, Dordrecht.
Steenkolen Handelsvereeniging, (Coal Trading Association), Westerkade 2, Rotterdam, and Rijnkade 1, Utrecht.
Steinweg, C., Willemskade 20, Rotterdam.
Stern, Albert, Valeriusstraat 159, Amsterdam.
Stolberg, Jr. (J. E.), & Company, Reguliersdwarsstr, 73, Amsterdam.
Strassburger, Rheinschiff Gesellschaft, Rotterdam.
Swartberg, Leon, & Company, Vijverhofstraat 147A, Rotterdam.
Syndicaatvrije Kolenvereeniging, Heemraadssingel 337, Rotterdam.
"Teutonia" Speditionskontor G. m.c. H., Wijnhaven 94, Rotterdam.
Thee Maatschappy "De Chinees," Ged. Binnenrotte 30, Rotterdam.
Transport Kontor "Bergleute," Voorschoterlaan 84, Rotterdam.
Vereinigte Spediteur & Schiffer Rheinschiff, A. G., Boompjes 16, Rotterdam.
Verstegen, J. H. Goudschesingel 26, Rotterdam.
Vervoer Maatschappy "Rotterdam," (Director J. H. Werner), Entrepotstraat 39, and Dilenburgstraat 5-11, Rotterdam.
Visser, E. E., & Zonen Handelsvereeniging, Kromboomsloot 57, Amsterdam.
Vlemings Th., Firma, Nieuwendijk, Geldrop.
Vogemann's Transport Company, Boompjes 39, Rotterdam.
Voigt, F. A., & Company, Boompjes 16, Rottter dam.
Voss & Langen, Pr. Hendrikkade 82A, Rotterdam.
Vries, Gebroeders de, Heerengracht 545-549, Amsterdam.
Vries, J. & N. A., De, Stationsweg 43, Rotterdam.
Vries, S. I. De, Warmoesstr, 142-146, Beurstr. 65-67, Beursplein 13-17, Prinsengr. 128 and Utreehtschestr, 56, Amsterdam, Nieuwsteeg, Hoorn and Enkhuisen.
Vulcaan Coal Company, Veerkade 6, Rotterdam.
Vulcaan (N. V.) Handels En Transport Maatschappy, Veerkade 6, Rotterdam.
Wallig Gebruder, Singel 260, Amsterdam.
Wambersie & Son, Calandstraat 5, Rotterdam and de Ruyterkade, Amsterdam.
Weinberg, F., & Company (formerly E. Duncan Doring & Company), Kortewijnstr, 24, Rotterdam.
Weismann, Charles, Haagscheveer 35A, Rotterdam.
Werner, J. H. or W. J. (of Vervoer Maatschappy "Rotterdam"), Entrepotstraat 39, Dillenburgstraat 5-11 and Pr. Hendrikkade 173, Rotterdam.
Wessel, D., Boymanstraat and V. Hogendorpsplein 5, Rotterdam.
Wiegman's Bank, Heerengr. 412, Amsterdam.
Wiener, H., & Company, Raadhuisstraat 3, Amsterdam.
Wigleven, J. H. (of Zeeppoederfabriek "Het Bleekertje"), Scheepmakershaven 29, Rotterdam.
Wolfouritz, S., Seinpotdsuin 25, Scheveningen.
Wouden, G. van der, Keizersgracht 203, Amsterdam.
Würdemann, L., Heerengracht 158, Amsterdam.
Ykel, D., Frederiksplein 12, Amsterdam (formerly of Hoogendijk 112, Zaandam).
Zee, P. & S. Van der, Wijnstr. 114 & Hondiusstr 2, Rotterdam.
Zietzschmann, M. Maastraat 17, Rotterdam.
Ziekenoppasser, W., Amstel 196, Amsterdam.
Zuid Holland, Automobiel Maatschappy Goudschesinge 6, Rotterdam.
Zuid-Hollandsche Blikdrukkerij Speelgoed and Emballage Fabrieken (J. Norden), Jacob Catsstraat 113B, Rotterdam.
Zuid-Hollandsche Gloeikousjesfabriek, Schiedam.

NORWAY.

Aalesund's Canning Company, Aalesund.
Aalesund's Preserving Company, Aalesund.
Aaroe, Alb, Aalesund.
Aas, Rolf S., Skippergt. 19, Christiania.
Allgemeine Electricitäts Gesellschaft. Tolbodgt 35, Christiania; Veiten 7. Bergen; Ostevaag. Stavanger; and Trondhjem.
Andresen, Christian, Raadhusgade 10, Christiania.
Arnemann, Hans Th., Toldbodgade 8B, Christiania.
Authén, Otto, Munkedamsvn. 9, Christiania.
Behrentz. Andreas, Aalesund.
Bergens Bliktrykkeri A-S., Post-box 134, and Damsgaard, Bergen.
Bergens Blikvalseverk, Simonsviken by Gravdal, Bergen.
Berger, Carl F. Th., Carl Johansgt. 27, Christiania.
Bliktrykkeri, Bergens, A/S., Post Box 134, and Damsgaard, Bergen.
Blikvalseverk, Bergens, A/S., Simonsviken by Gravdal, Bergen.

Blom, Frithjof, Akersgt. 59, Christiania.
Bohm, J. M, Christiania.
Braadland, John, & Company, N. Strandgt. 33-39, Stavanger.
Braastad and Company, Toldbodgt 35, Christiania.
Brehmer & Company A/S. (Kurt Brehmer), Skagen 21 and P. B. 12, Stavanger; and P. B. 61, Bergen.
Britannia Hotel (Fritz Topp). Trondhjem.)
Bröchner, August, c/o Alfred Michels, Toldbodgaten 11, Christiania.
Broderson, J., Christiania.
Brun, Halfdan C., Nobelsgade 31, Christiania.
Brun, Joseph Jervel, Grand Hotel, Christiania.
Bryde, Johan (owner Gimle Oliemolle), Sandefjord.
Christensen, Hjalmar, Rödfyldt. 24 & Sorlig. 49 Christiania.
Christiania Filfabrik, Tromsogt. 12, Christiania.
Christiania Textilfabrik Chr. Krohgsgt. 3, Christiania.
Christianssands Elektrochemiske A/S., Fiskaa near Christianssands.
City Magazin, A/S., Kirkegt. 30, Christiania.
Conradsen, Johs. A-S., Stavanger.
Dalen, Karl, Aalesund.
Didrichsen, Moy & Company, Kongensgt. 14, Christiania.
Dopheides, Magasin i Trondhjem, A-S., Olaf Trygvessonsgt. 20, Trondhjem.
Drum, O, Bratören, Trondhjem; and Ostersund.
Eagle Oil Company of New York, Limited, Toldbodgt, 4, Christiania.
Enderle, G., Kongenfgt 6, Christiania.
Engöens Sardine Company, A-S., Engöen.
Excelsior Limfabrik A-S., Jernbanetorvet 11, Christiania.
Falkum Lys & Saepefabrik (Proprietor A Johnsen), Skien.
Fiskaa Nitrate Works, Christiansand.
Fiskegarnsfabrik, Christian IV's gade 89 and 91, Christitiansand.
Floraes, Kristian k; Toldbodgaten 3, Christiania.
Forenede Feldspatbrud A-S., Sarpsborg and Strandgade, 24 Christiansand S.
Fosna Canning Company, Christiansund N.
Gimle Oliemolle (Gimle Fabrikker), Sandefjord.
"Globus" Importhuset, Lille Graensegt 2, Christiania.
Grimmelmann, F. (of Gummivarelagaret A-S.), Torvgate 10, Christiania.
Grondal, Roar St. Strandgate 1, Christiania.
Gröset, Hans, N. Slotsg. 21, Christiania; and Aalesund.
Gummivarelagaret A/S., Torvgate 10, Christiana.
Guthormsen, C. Karl Johansgade 8[11], Christania
Ferck, L., & Company, Elveg 5, Christiania.
Hägelien, Alfred, Walkendorffsgt. 12, Bergen.
Hammer & Lindstad, Raadhusgaten 20, Christiania.
Hansen, A. C., Larvik.
"Haugar" Hermetikfabriken, Haugesund.
Hausvik, Einar, & Company, Vaerfstgt. 2A, Bergen; and Stavanger.
Heilemann, A. (Christiania Filfabrik), Tromsogt. 12, Christiania.
Henie Wilhelm, Prinsensgt. 13, Christiania.
Hillevaag Blikemballagefabrik, A/S., Hillevaag, near Stavanger.
Hinsch, Rudolf, Sandefjord, and Bergen.
Hiorth, Olaf, Karl Johansgade. 27, Christiania.
Hjelte, Carl, Grand Hotel, Christiania.
Hjelte, C. J., Tordenskjoldsgate 11, Christiania.
Hordaland Sardine Company A/S., Allegatan 25 (formerly Torvalm 31), Bergen.
Hudtwalcker & Company, Toldbodgade 8B, Christiania.
Ingolv, J., (Vestlandske Maskinagentur og Ingeniörforretning), Skandsegate 8, Stavanger.
Jaeger. T. C., Sjogatan 10, Christiania.
Jaeger Sardine Factories, A/S., Haugesund.
Jakhelln, C., Lakkegatan 16, Christiania.
Jensen, Hermann, Skippegt. 14[4] K. Adelersgt. 34, Christiania.
Jensen, Holger. (Agent for Hugo Stinnes), Stortingsgaten 4, iii, Christiania.
Johannesen, Albert, Chr. Krohgsgt. 3, Christiania.
Johannesen, B. H., A/S., Kirkegade 8 and Storg. 2, Christiania.
Johnsen, A., Skein.
Johnsen, A. Meyer, & Johan Heldal, (see Saltlager A/S.).
Jorgensen, J. S., Kjobmandsgt. 28, Trondhjem.
Juul, Niels & Company, Kongensgt. 2, Christiania.
Kaffeekompagniet, (see Joh. Pettersen).
Kleiberg, Berge T., Suldalsgt 79, Stavanger.
Kluge, Willy, (*see* Henry Simonsen).
Kock, W., Karl Johansgt. 14, Trondhjem.
Korner, H., Skippergatan 15, Christiania.
Krogh, G. F. Von, Christiania and Sandefjord.
Krogh, Rasmus, Christiansund N.
Kvie, Karl, Langesgt. 8, Stavanger.
Larsen, Gerh. L., Skippergt. 20, Christiania.
Larsen, Oscar, Aalesund.
Lassen, Carl, Raadhusgt. 5, (formerly of St. Strandg. 1), Christiania.
Lexow, E. B., A/S. Kirkgegade, 32 and Gimleveien 17, Christiania.
Lie, Johan A/S, Ostervaag 26, Stavanger.
Lifschutz, A., Vaskerelvssm 18, Bergen.
Londoner Bazar, Strandgt. 29, Bergen; and Torvgt. 17B, Christiania.
Maeland, Johs., Opheimsgt, 50, Stavanger.
Melbye, H. C. A Kongensgt 31, Christiania.
Michels, Alfred. Toldbodgaten 11, Christiania.
Moller. E. D., Skippergatan 9, Christiania.
Mortensen, Th., Skippergt. 20, (formerly of Prinsensgt 2B), Christiania.
Motzfeldt & Sanner, Toldbodgt. 30, Christiania.
Müller, H. A. & Company, Karl Johansgt. 27 (formerly of Drammensveien 104C), Christiania.
Munchs, Cornelius, Efterfolger, Dronningensgt, 13, Christiania.
Neptune Canning Company, A/S, Haukeligt 86, Stavanger; and Harstad.
Nerdrum, H. G., (Gummivarelagaret A/S.), Torvgate 10 and Nordstrand, Christiania.
Nilsen, Olaf, Trondhjem.
"Noitral," A.S., Stavanger.
Nordisk Gummi Magazin, Kirkegade 17, Christiania.
Nordiske Grube kompagni, A/S., Kjobmandsgt. 16, Trondhjem; and Melovar i Senjen.
Noreng, Helge, Tomtegate 10, Christiania; and Frederikstad.
"Norrig," Sardinfabriken, Lervig 33 Stavanger.
Norrona Fabriker, Porsgrund.
Norsk, Elektrokemisk A/S., Toldbodgt. 35, Christiania; Kragero and Dalfoss.

Norsk Tarmindustri A/S., Baekkegt., Christiania.
Norske Salgskontor i Hamburg, det, A/S., Christiansund.
Norwegian Sardine Company, Kopervk.
Norwegisches Kontor, Zentral Einkaufsgesellschapt, A/S., Bygdo Alle 5, Christiania.
Obermann, W., Dronningensgt. 13, & Ormoen, Christiania.
Olsen, Carl. O., & Kleppe, Verksgt. 78, Stavanger.
Olsen, Edward, Brogt. 7, Christiania.
Olsen, Hans, J., Skagen-Kaien 22, Stavanger.
Olsen, Wilhelm A/S., Strandgt. 95, Bergen.
Ous, Klaus, (of Jacobsen & Braastad), Toldbodg, 35, Christiania.
Parelius & Lossius, Christiansund.
Pein and Hartmann, Kirkgot. 17, Christiania.
Pelz and Hauge, Incognitogade 15B, Christiania.
Petersen, P. M., & Son, Porsgrund.
Pettersen, Ant., Skippergd. 28, Christiania.
Pettersen, Joh. (Owner of Kaffeekompagniet), Frederikstad.
Pleym, Gottfried, Skippergt. 7 Christiania.
Porsgrund's Gjaerfabrik, Porsgrund.
Prosch, Carl B. (Jacob Wall & Otto Authen), Prinsensgt 23, and Ths. Heftyesgt. 1, Christiania.
Raagvaagen Preserving Company, Raakvaag, Sondre Trondhjems Amt.
Ravn Ragnvald, Engen 18, Bergen.
Rieber, G. C., & Company A/S., C. Sundtgst. 29 & 35, Bergen.
Riebers Filial A/S., O. Tryggvg. 6, and Fjordg. 46—48, Trondhjem.
Riegen, H. F. von. Prof. Dahlsgate, Christiansand.
Rubenstein, O., Strandgt. 29, Bergen; Torvgt. 17B, Christiania.
Rusten, Erik, Bergen.
Salgskontor i Hamburg, det Norske, A/S., Christiansund.
Saltlager, A/S. (A. Meyer Johnsen & Johan Heldal), Bergen.
Samuelsen's Speditions & Transport Forretning, Finnegrdsg. 6, & Jansongaarden, Bergen.
Sanatogen's Generalagentur (Director J. I. Wisloff), Toldbodgt, 19, Christiania.
Sandaas, Olaf (Manager of Viking Canning Company, Limited, A/S., and "Haugar" Hermetikfabriken), Kopervik and Haugesund.
Sardinfabriken "Norring," Lervig 33, Stavanger.
Schimmelpfeng, W. Auskunftei, Prinsensgt. 12, Christiania.
Schioldborg, J., Dronningensgate 28, Christiania.
Schjölberg, Ragnar, Bodo.
Schlytter A/S., Skippergt. 19, Christiania.
Scholtz, P., Bergen.
Simonsen, Henry (owner Willy Kluge,) Jernbanegt. 19, Christiania.
Skullerud, Carl, (of Jacobsen & Braastad), O. Voldgt. 12, Christiania.
Smedsvik, Harald (Managar Hordaland Sardine Company, A/S.), Hargesund.
Smith, E. A., A/S., Munkegate 39-41, Trondhjem.
Smith, Jorgen, Arendal.
Solsberg C. A., (of Gummivarelagaret A/S.), Torvgate 10, Christiania.
Sorknes, (Ferd or Fred) and Company, Christiania.
Sorensen, O., Moleergate 34, Christiania.
Sporck and Company, A/S., Kongensg, 14, and Oen, Trondhjem.
Staudenmann, Karl, Nordregt. 20, and P. O. Box 147, Trondhjem, and Kragero.
Stavanger Conserves Fabrik, Lervig 45, Stavanger.
Stavanger Sardine Company A/S., Stavanger.
Steffensen, Chr. J., Aalesund.
Stensrud, Einar, Skien.
Stinnes, Hugo, A/S., Stortingsgaten 4, iii, Christiania.
Sundt, Brodrene, Verktoimaskinfabrik, A/S., Lakkegt. 55-59, Christiania.
Tangevald, L. A., A/S., Toldbodgade, 8B, Christiania.
Thiis, C. Houge, Jorenholmsgt. 25, and Kongstgt. 52, Stavanger.
Thorvaldsen, Hjalmar, & Company, Kirkegaten 6B, Christiania.
Topp, Fritz, Britannia Hotel. Tondhjem.
Trosvik Repartionsslip & Kulforretning, Brevik.
Trosvik Slip & Verksted (Patent Slipway Company) (einar Stensrud) Brevik.
Troye, Johan, A/S, Nordnesgt. 11, Bergen.
United Sardine Factories, Bergen; Jelseg 45; and Lervik, Stavanger.
Usines Electrochimiques de Hafslund, Sarpsborg.
Vendelboe, John & Carl, Prof. Dahlgatan 3, Christiania.
Vestlandske Maskinagentur og Ingeniörforretning, J. Ingolv, Skandsegate 8, Stavanger.
Viking Canning Company, Limited. A/S., Kopervik, near Bergen.
Viking Sardine Factory, The Banevigen 51, Stavanger.
Waage, Thorbjörn, O. Holmegt. 22; and St. Svithinsgt. 24, Stavanger.
Waal, Jacob, Neuberggt. 2, Christiania.
West Coast Conserves Company, Bergon.
West Norway Canning Company, St. Skippergt. 4, Stavanger.
Wiencke, A., Bygdo Allé 9, and Behrensgate 7, Christiania.
Wiencke, Hermann, Tordenskjoldsgade 2, & Behrensgate 7, Christiania.
Wisloff, J. I. (Director of Sanatogen's Generalagentur), Toldbodgt, 19, Christiania.
Witzoe, Endre, Christiansund
Zentral Einkaufsgellschaft Norwegisches Kontor, A/S., Bygdo Alle 5, Christiania.

PORTUGAL.

Adler, Viuva de Harmann, Rua dos Fanqueiros 84, Lisbon.
Allgemein Electricitäts Gesellschaft, (Thomson Houston Iberica), Rua Candido dos Reis 109, Rua das Carmelitas 109, Oporto; Galeria de Paris 11, and Largo do Corpo Santo 13, Lisbon.
Artino, Joaquim da Assumpção Santos, Travessa Oliveira á Estrella, 19, 4° Lisbon.
Bachofen, H. & A. Lehrfeld, Rua Nova de S. Domingos 22, Lisbon.
Baptista, Jacintho Ferreira (*see* Reys, Fernandes and Baptista).
Bayer, F., & Company, Rua das Flores 139, Oporto.
Breymann, A. von, Madeira.

Brucher, Ch. and Commandita, Rua de Cedofeita 245, Oporto.
Burmeister, J., Rua do Arco Bandeira (Rua dos Sapateiros) 39, Lisbon.
Burmester, Herman, & Company, Rua Infante D. Henrique 87, Oporto.
Burmester, J. W., & Company, Rua de Bellomonte 39, Oporto.
Camacho, Luiz Edwardo, & Company, Travessa do Suido 26, Funchal, Madeira.
Carvalho, Ramiro, Henriques de Avenida Almirante Reis F. G., 4th Floor, Lisbon.
Cast, H. F., Rua da Alfandega 160, Lisbon.
Cobo, Ramon, Rua do Commercio 28, Lisbon.
Companhia Aleman de Depositors de Carbon Limitada (Deutsches Kohlen Depôt), Madeira.
Companhia do Congo Portuguez, Rua do Commercio 35, Lisbon.
Congo Portuguez, Companhia do, Rua do Commercio 35, Lisbon.
Daehnhardt & Company, Rua da Magdalena 75, Lisbon.
Deutsches Kohlen Depôt, (Compania Alemana de Depositos de Carbon Ltda.), Madeira.
Detting and Gaa, Madeira.
Euelheim, Emilio, & Company Successor, Tradvessa dos Congregados 80, Oporto.
Fernandes, Bernardo Eugenio Vieira (*see* Reys, Fernandes and Baptista).
Fernandes, Manuel Luiz, and Commandita, Praça do Commercio 7, Lisbon.
Furbringer & Company, Rat de Passos Manoel 189, Oporto.
George, Ernst, Successors, Rua da Prata 8, Lisbon.
Gesche, E., Madeira.
Gottschalk, Arthuro, Rua de S. Bento 178, (formerly of Rua das Praças 30), Lisbon.
Hahnefelde and Gellweiler, Praça do Duque da Terceira 4, Lisbon.
Heise, Georg, Escadinhas da Saude 2; Rua do Commercio 35, Lisbon.
Hoffmann, Viuva de Oswald, Calçada do Corrieo Velho 3, Lisbon.
Höfle, Adolpho, & Company, Rua do Ferreira Borges 8, Oporto.
Issel, Fr., Rua dos Retrozeiros 60, Lisbon.
Jacobi, N., & Company Rua da Nova Alfandega 76, Oporto.
Jeremias, E., Largo do Campo Santo 13, Lisbon
Kamp, Thumann, & Company, Rua Elias Garcia 38, Oporto.
Katzenstein, Ed., Succrs., Rua de Bellomonte 39, Oporto.
Katzenstein, Hermann, Rua dos Fanqueiros 65, Lisbon.
Kendall, Vasconcellos & Passos Limitada, Galleria de Paris 11, Oporto.
Kramer, W. O., Rua das Flores 31, Oporto.
Kretzschmar, R., Funchal, Madeira.
Leuschner, Bernhard, Rua Infante D. Henrique 63, Oporto.
Lyncke & Company Limitada, Rua da Conceição 85, Lisbon.
Marcus & Harting, Rua dos Fanqueiros 136, & Rua do Commercio 45, Lisbon.
Marum, Wm., Funchal, Madeira.
Mellert, José Antoine, Lisbon.
Mendes, A., Rua 24 de Julho, Lisbon.
Mendes, José, Rua das Flores 139, Oporto.
Negalha, J. M., Sines, Estremadura.
Peres, Vasco Manoel da Costa (alias Manoel Peres), Escadinhas Damasceno Monteiro 18, Lisbon.
Perez, José, Rua do Alecrim 73, Lisbon.
Perlstein, Van, & Company, Rua da Conceição 70, Lisbon.
Pfeill, Emil, Rua Formosa 400, Oporto.
Prats, José, Sines, Estremadura.
Puls, Guilherme & Company, Rua da Nova Alfandega 108, Oporto.
Reinhardt, Ricardo, Rua da Alfandega 118, Lisbon.
Reys, Antonio Leonardo da Silva (*see* Reys, Fernandes & Baptista).
Reys, Fernandes & Baptista (Antonio Leonardo da Silva Reys; Bernardo Eugenio Vieira Fernandes; Jacintho Ferreira Baptista), Calçada do Correio Velho 3, á Sé, Lisbon.
Rothes, Carlos, Rua de Bellomonte 89, Oporto.
Schimmelpfeng and Company, Rua de Santa Justa, Lisbon; Rua das Carmelitas 100, Oporto.
Schmidt, A., Funchal, Madeira.
Schmieder, Oswald, Rua Nova do Almada 11, Lisbon.
Serviço Costeiro á Vapor, Lisbon.
Siemens Schückert Werke Limitada, Rua Augusta 27, Lisbon.
Sociedade Insulana De Transportes Maritimos Ltda. Travessa da Ribeira Nove 26 Lisbon; & Funchal, Madeira.
Streit, Otto Von, Funchal, Madeira.
Stüve, W., & Company, Rua Infante D. Henrique 75, Oporto.
Taylor, Filippe, Rua Vieira da Silva 19. Lisbon.
Thomson Houston Iberica (*see* Allgemeine Electricitäts Gesellschäft.)
Timm, Charles, Rua da Prata 8, Libson.
Wald, G., Rua de S. Francisco 4, Oporto.
Waltz, F., Funchal, Madeira.
Wegehenkel, Arthur, Rua das Condominhas, Oporto.
Weinstein, Martin, & Company, Rua do Commercio 49, Lisbon.
Wiedemann, Max, & Company, Rua da Prata 108, Lisbon.
Wimmer, Hans (*see* J. Wimmer & Company).
Wimmer, J., & Company (Johannes, Hans & Max Wimmer), Rua da Magdalena 45, Lisbon.
Wimmer, Johannes (*see* J. Wimmer & Company).
Wimmer, Luise S., Rua da Magdalena 45, Lisbon.
Wimmer, Max (*see* J. Wimmer & Company).
Wischmann, Otto, Rua do Largo do Corpo Santo 6, Lisbon.
Ziems, Otto, Rua de Commercio 99, Lisbon.

SPAIN.

Agencia Maritima Hering, Dormitorio San Francisco 7, Barcelona.
Ahlers, Jacob, Santa Cruz, Tenerife.
Ahles, Sucesor de Alberto & Company (*see* Felix Schlayer).
Alcoholes, Compania de, Bilbao.
Allgemeine Electricitäts Gesellschaft (Thomson-Houston Iberica), Ronda de la Universidad 22, and Aragon 285, Barcelona; Nicolas Mariz Rivero 8, Madrid.
Allgemeine Erzgesellschaft, Seville.
Alonso (*see* Gonzalez Alonso, Julio).

Amann y Gana, Calle Ayala 1, and Calle Belosti 14, Bilbao.
Amann & Werdel, Rambla de Cataluna 20, Barcelona.
Andres, Arturo, Ronda de la Universidad 17, Barcelona; and Madrid.
Arnosa (*see* Gallegos y Arnosa).
Arozena, Fernando, Santa Cruz, Tenerife.
Arozena, José, Santa Cruz, Tenerife.
Arrabal, Gabriel, Calle Alcazabilla 20, Malaga.
Arroya, Jose, Atocha 4, Malaga.
Asbert, Janot & Company, Calle Diputacion 299, Barcelona.
Asin Palacios, Luis, Calle de Preciados, Madrid.
Augener, Enrique, Las Palmas.
Auto Palace, Calle Fernando el Santo 24, Madrid.

Badina, Lorenzo, Santa Cruz, Tenerife.
Baehr, Eugenius, Algeciras.
Baget, José, Plaza Hurinera, Reus & Tarragona.
Baget y Jornet, José, Plaza Hurinera, Reus & Tarragona.
Baget y Laitotas, José, Plaza Hurinera, Reus & Tarragona.
Bahlsen, Carlos, Almdravillas, Almeria.
Ballester, José, Hijo, Sorni 26, Valencia.
Ballestero, Antonio H., (S. en C.), Malaga.
Ballestero, Eugenio, Barquillo 26, Madrid.
Banco Alemán Transatlántico, Barcelona and Madrid.
Baquera, Kusche & Martin, Malaga.
Baquera, Kusche & Martin, Seville.
Barcena, Fernando, L. Puigcerver 14, Vigo.
Barcena y Franco, Hijos de M. (in liquidation), Calle Real 14, Vigo.
Barrau (*see* Teixido Barrau, Juan).
Bas (*see* Morel Bas, Joaquin).
Bayer, Federico, & Company, Calle Ausias March 14-18, and Calle Bruch 18, Barcelona.
Beardro (*see* Sahagun y Beardro).
Behn, Enrique, Calle Pascual y Gens 2, and Calle Colón 90, Valencia.
Behrendt, Jorge, Claza de la Salesas 10, Madvid.
Beilberg, Josef (or José), Martin de los Heros 83, Madrid.
Bender Hermanos, Seville.
Bender, Hijos de H. A., San Feliu de Guixols, Barcelona.
Beutel, Edmundo, Calle Pascual y Genis 19, Valencia.
Bjerre, A. (Bjerre Sucesores). Cortina del Muelle 21/3, and Alameda 28, Malaga.
Blay (*see* Mas Blay, Antonio).
Bleiberg, Josef (or Jose), Martin de los Heros 83, Madrid.
Boetticher & Navarro, Zurbano 58, Madrid.
Bonet, Jaime, Lauria, 18, Barcelona. (No connection with Jaime Bonet, Calle S. Amalia 8, Barcelona.)
Bonitz Hermanos (La Perseverancia Oxide Factory), Callejon de Rebeul, Malaga and Pelusa near Malaga
Bosch (*see* Oliver y Bosch, Juan).
Bosser, Emilio Badia, Calle Aribau 110 and 121; Calle Provenza 177, Barcelona.
Botey, Joaquin Calle Salmeron 59, Gracia, Barcelona.
Braun, Antonio, Santa Cruz, Tenerife.
Brauner, Hugo, Barco 6 & Calle Colon 86, Valencia.
Bravo, Joaquin Lleiva, (see Lleiva Bravo, Joaquin.)

Brown, Alexander (see Bruns, Alexander).
Bruns, (alias Brown) Alexander, Madrid.
Buckard, Julie, Alicante.
Bueno (*see* Guerrero Bueno).
Burmester, Franz Ferdinand, Arenal 60, Vigo.
Burmester, Hermann, Arenal 58, Vigo; & Martinez Padin 21, Tuy.
Burmester, Hermann & Filho. Arenal 58, Vigo & Martinez Padin 21, Tuy.
Burmester, Julius Wilhelm Gerhard, Travesia del Banco 2, Vigo.
Cabrera, Andres (of Bernardo Navarro), Las Palmas, Grand Canary.
Caffarena Hermanos, Strachan 3, Malaga.
Caffarena Luis, Strachan 3, Malaga.
Cano, Angel, Calle Sagrarario, Valencia.
Cano, Luis (*see* San José Cano, Luis).
Cano Salavert, Emilio, Valencia and Alicante.
Canthal, L., & Company, Muralla de Mar, Carthagena.
Cao, José Calle de Principe 50 Vigo.
Capmany, Juan, Port Bou.
Cardona, Amador, Calle Victoria Vigo.
Carey Hermanos y Cia, Tarragona.
Cartana (*see* Homs Cartana, Zacarias).
Casa, Antonio de la, Calle Cruz 5-7. Carrera San Jerónimo, Madrid.
Cejudo-Nunez, Pedro, Calle Imperial 5, Madrid.
Chamizo, Fulgencio, cásás Quemadas 14, Malaga.
Chavez, Antonio Gonzalez (see Gonzales Chavez Antonio).
Chavez, Jose Gonzales (see Gonzales Chavez, Jose).
Cobo (or Cobos), José' (or Joseph Cobbs), Puntida, Santander.
Cobreros, Jose, Bilbao.
Coca, Joaquin Garcia, Calle Principe 1, Madrid.
Colas, Gelatinas y Abonos, Sociedad Anonima Espanõla de, Calle Alcala 69 and Calle del Prado 4, Madrid.
Compania de Alcoholes, Bilbao.
Continental Tyre and Rubber Compacy, Calle, Florida 13, Madrid.
Contreras, Cristobal, San Isidro 27, Granada.
Convento (El), Sociedad Anonima, Palamos.
Coppel, Carlos. Fuencarral 27, Madrid.
Corrales, Jose Garcia (see Garcia Corrales, Jose).
"Correo de Andalucia," Seville.
"Correo Español" Madrid.
Couto, Edmando, Alameda de Recalde 1, Bilbao.
Crom, Sociedad Anonima, Calle Buenos Aires 6, Barcelona.
Crosa, Angel, Tenerife.
Cuadrillero, Mariano, Plaza de Oriente 3, Madrid.
Curbelo, José Diaz, Las Palmas, Grand Canary.
Dalmau, Gaudalupe, Tarragona.
Dauphin, Alberto, Seville.
"Debate," Madrid.
"Defensa, La," Malaga.
Deroy, G. A., Reina 39-41, Madrid.
Destiladores de Esencias de España (Union de) Sociedad Anonima, Malaga.
Deutsch, Charles, Atocha 151, Madrid.
Deutsche Sudamerikanische Telegraphen Gesellschaft, Tenerife, (*see* German Cable Company).
Deutscher Nachrichtendienst für Spanien, Calle Santa Teresa 8, Barcelona.
Deutsches Kohlen Depôt Gesellschaft, Santa Cruz, Tenerife.
"Diario Malagueño," Malaga.
Ditmer, Carl, Las Palmas, Grand Canary.

Door & Lensten, Malaga.
Drack, Otto, Maisonnave, Alicante ; and Valencia.
Drogweria Modela, Calle Torrijos 112, Malaga.
Duran, José, Barquillo 26, Madrid.
" Echo de Galicia," Corruna.
" Edén Bebé," Consejo de Ciento 159, Barcelona.
Egger, Johan, Las Palmas, Grand Canary.
Einstein, Bernardo, Principe Alfonso 64, Muricia.
Engelhardt, Otto, Calle San Pablo 30, Seville.
Erhardt & Company, Bilbao.
Erzgesellschaft, Allgemeine, Seville.
Escuder, José, Valencia.
Espana, Antonio, Malaga.
Exportadora Frutera Tarraconense, Tarragona.
Fabrica de Lámparas de Filamento Metalico, Sociedad Anonima, Peseo de Santa Maria de la Cabeza, Madrid.
Falkenstein, Felix, Calle Colegiata 13, Madrid.
Faust & Kammann, Ronda de la Universidad 16, Barcelona.
Feliu y Adaro, Paseo de Colon 8, Barcelona.
Fernandez, Viuda E, Hijos de A, Irun; Port Bou; Calle Ancha 29, Barcelona ; and Gran Via 1, Bilbao.
Ferrer, Antonio, Tarragona.
Ferrer, José Ballester (*see* José Ballester, Hijo).
Ferrer (Ricardo) Sociedad Anonima, Calle Mendez Nunez 8, Barcelona.
Feu Hermanos, Ayamonte ; Huelva & Lepe.
Feustel, Otto, Consejo de Ciento 322, Barcelona.
Figueras, Manuel, Tarragona.
Fliedner, Jorge, Madrid.
Frade, Francisco Madrid.
Fraga, Enrique, Corunna.
Fraile, Manuel, Calle Princesa 63 and Calle San Hermenegilde 5, Madrid.
Freudenthal, Gustaf, Calle del Coso, Zaragoza
Fuchs, Siegfried, Villa Alemana, Malaga.
Gallegos y Arnosa, José Luis, Seville.
Gans, Richard, Princesa 63, Madrid.
Garcia, Arsenio (*see* Velveroe Garcia Arsenio).
Garcia Corrales, Jose, Calle Alfonso XIII 76 and 78, Santa Cruz de Tenerife.
Garcia, Fernando Ruiz (*see* Ruiz Garcia).
Garcia Joaquin Coca (*see* Coca, Joaquin Garcia).
Garnero, Viuda de Salvador, Calle Santa Florentina 15-17 and Calle del Carmen 18, 20 and 22, Carthagena.
Garridó & Otte, Pasaje de la Alhambra 1, and Imperial 2, Madrid.
Garzon (*see* M. Garrigan Lorente).
Garriga y Torrento, Antonio, Calle Lauria 104, Barcelona.
Gaswerk Company, Santa Cruz, Tenerife.
Genera, Jose, Lawria 18, Barcelona.
German Cable Company, Tenerife.
Gerdtzen, Otto, Calle de Utziaz 16, Vigo ; and Gijon.
Geschwind (or Gschwind), Federico Plaza de Bilbao 2 and Calle San Marcos 3, Madrid.
Gil, Juan, Paseo, de Colon 19, & Chatelat 9 Seville.
Giminez, Manuel, Romero (see Romers Gin Buez, Manuel).
Giminez y Martinez, Pedro, Dormitorio San Francisco 17, Barcelona.
Gomez, Candido, Ayamonte.
Goncalves, Francisco, Las Palmas and Tenerife.
Goncalves Hermanos, Las Palmas and Tenerife.
Gonzalez, Alonzo Julio, Alameda de Mazarredo 1, Bilbao.
Gonzalez Chavez, Antonio, Orotava, Tenerife.
Gonzalez, Chavez, Jose, Orotava, Tenerife.
Gottschalk Hermanos, Calle Bailen 27, Barcelona.
Götz, Anton, Hotel Moderno, Tuy.
Greiner, C. A., É Hijos, San Feliu de Guixols.
Grösch, Federico, Calle Corcega, Barcelona.
Grube, Werner (sucesor de D. C. Nordmann), Calle Conde de Benomar 11, Seville.
Gschwind (see Geschwind, Federieco.)
Guerrero Bueno, Manuel, Malaga.
Gutierrez, Leopoldo, Mendizabel 47, Madrid.
Gutkind, Felix, Trinidad Grund 7, Malaga.
Gutman y Reinhardt, Calle Gravina 21, Seville.
Hafner & Wienken, Calle Torrijos 112, Malaga.
Hamm, Luis S., Rambla de Cataluna 35, Barcelona.
Hanne, Antoine, Las Palmas, Grand Canary.
Hartmann & Company, Madrid. Calle Cortes 591, Barcelona ; Valencia & Seville.
Hartmann, Pablo, Calle Cortes, 591, Barcelona ; Madrid, Valencia and Seville.
Haya, Antonio, Calle Alfonso XII 32, Sevile.
Heinsdorf & Lemcke, Atocha 4, and Alameda de Colón 6, Malaga.
Heise, Georg, Calle Pópulo 24, Pral Der. Seville.
Hengsternberg, Hermann, Seville
Herberg, Viuda de Federico, Rosellón 194 and Calle Claris 54, Barcelona.
Hering, Agencia Maritima, Dormitorio, San Francisco 7, Barcelona.
Hernandez, Juan Castro, Santa Cruz, Tenerife.
Herrero, Blas, Frigiliana Province, of Malaga.
Herrero, Navas, Blas, (*see* Herrero Blas).
Heusch, Hugo & Company, Calle Diputacion 112-118, Barcelona ; and Palma Mallorca.
Heyser (*see* Mond y Heyser, Julio).
Hielscher, Adolfo, Calle Zorrilla 31, Madrid.
Hinderer, Carlos, Madrid.
Hispano Alemana De Transportes Internacionales, Sociedad, Barcelona
Hispano (La) Alemana, Viladomat 83, Barcelona.
Homs Cartana, Zacarias, Fuencarral 55, Madrid.
Hoppe, Carlos, & Company, Alameda de Mazarredo 1, Bilbao ; and Calle Muelle 17, Santander.
Hoppe, Carlos y Sylvi, Alameda de Mazarredo 1, Bilbao.
Ideal Galleys, Corunna.
Industria Electrica, La, Calle Banquillo 28, Madrid ; and Barcelona.
Industria Español de Perlas Imitación, Calle Diputacion 87, 91, 108 & 110, Barcelona.
Industrias Forb, Sociedad Anonima, Calle Lauria 104 and Calle Valencia 293, Barcelona.
Ingles, (or Yngles) Martin, Port Bou.
International Talking Machine Company m. b. h., Sucursal en Espana, Muntaner 42 and 44, Barcelona.
Jaenicke, Alejandro, Calle Santa Rosa 4, Gijon
Joannides, Temistocles, Calle General Menacho 9, Cadiz
Kahlert, Alberto, Seville.
Kalle & Company, Trafalgar 37, Barcelona.
Kalle Kniesling, Guillermo, Trafalgar 37, Barcelona.
Kaupp, Ernesto, S. en C., Calle Cortes 498, Barcelona.
Knappe, Carlos, Calle Alcalá 38, Madrid.
Kniesling (*see* Kalle Kniesling).

Koehler, Guillermo, Esparteros 1 and Plaza del Cordon 1, Madrid.
Koppel, Arturo, Carrera San Jeronimo, Madrid.
Korting, Sociedad Anon. Española, Plaza Palacio 11, Barcelona; and Valencia.
Lafuente, Francisco, Malaga.
Lafuente, Ricardo, Malaga
Lainez, Hijos de Evelio, Cadiz.
Langen & Company, Paseo de Gracia 73; Calle Diputacion 258, Barcelona; and Hortaleza 17, Madrid.
Larrea, Antonio (*see* Schad (Ernesto y Larrea Antonio)).
Larrinaga y Bilbao. Plazuela S. Nicholas 2, Bilbao.
Laschütza, Oscar, Vigo.
Lecube, Juan, Bilbao.
Lehmann & Company, Consejo de Ciento 159, Barcelona.
Lengo, Arturo, Almeria, Garrucha, Malaga and Aguilas.
Lenher, Amande, Alicante.
Lenze, Carlos. Calle Colón 13, Valencia.
Leon, Diego, Las Palmas, Grand Canary.
Leonhardt, E., & Company, Trafalgar 23, Barcelona.
Leopold, Guillermo, Caputxas 4 and Plegamans 3, Barcelona.
Lewin, Benito, Apartado 210, Bilbao; and Chalet Urguyo, Las Arenas.
Libreria Nacional y Extranjera, Caballero de Gracia 60, Madrid.
Libreria Nacional y Extranjera, Rambla Cataluña 72, Barcelona.
Linan, Antonio Ruiz, Lagunillas 30, Malaga.
Linhoff, Carlos (sucesores de Cross & Linhoff), Malaga.
Lleiva, Bravo, Joaquin, calle San Jeronimo, Granada.
Lluch y Cia, Paseo de Gracia 51, Barcelona.
Loeck, Walter, Bilbao.
Loewenstein, Benito, Seville.
Lohr, Maximilio, Tenerife.
Lopez & Company, Malaga.
Lopez, German, Malaga.
Lopez, Guerra, Manuel, Las Palmas, Grand Canary.
Lopez, Hijo de Benigno, S. en c., calle Santian 4, Tarragona.
Lopez, José, Calle Diputacion 112-118 & Bruch 49, Barcelona.
Lopez, Josefa, Calle Conde de Benomar 11, Seville.
Lorente, M. Garrigan (commonly called Garzon) Calle de la Regente 2, Malaga.
Malaga Dried Fruit Company, Malaga.
Manau, Mariano, Barcelona.
Marra & Company, Malaga.
Marten, Martin, Calle Adriano 38, Seville & Calle Cortes 101, Barcelona.
Martin, Juan Gonzales, Calle Cabello 2, Malaga.
Martinez (*see* Gimenez y Martinez Pedro,).
Mas Blay, Antonio, Calle Montesion 14 and 16, magdalenas 8 and Calle Fernando 41 Barcelona.
Medem, Otto, Calle Bailen 2, Barcelona; Calle A. Calderon 15, and Calle Atazazanas 15, Valencia; Alicante; Bilbao and Malaga.
"Mentidero," Madrid.
Meyer, Carlos, Cadiz.
Meyer y Bacharach, Calle Serrano y Grao, and Calle Colón 36, Valencia; and Malaga.
Meyerhof Hermanos y Thomson y Cia., Bruch 19 and Calabria 263, Barcelona.
Minguez Basilio, Carthagena.
Minguez, Julio, Carthagena.
Mittelstrass, Otto, Las Palmas.
Molina, Diego, Alicante.
Mond y Heyser, Julio (late Mond & Werner), Aniceto Saenz 11, Arrayan 25 and San Luis 42, Seville.
Monguio y Scharlau, Calle Aragon 219, Barcelona.
Montanola, Antonio, Tarragona.
Morata, Antonio Visconti, (*see* Visconti Morata Antonio).
Morata, Francisco Visconti (*see* Visconti Morata Francisco.)
Morel Bas, Joaquin, Calle Valencia 351, Barcelona.
Morin, Jules, Paséo Gracia 61, Calle Ausias March 14-18, and Calle Lauria 108, Barcelona.
Moritz, E. H., Calle Consejo de Ciento 325, Barcelona.
Mulder, Enrique, Vigo.
Muller, Alejandro, y Cia., Calle Buenos Aires 6, Barcelona.
Muller, Alfred, Palma, de Mallorca.
Muller de Goupille, J., Tarragona.
Muller Hermanos, Aviñó 20 and Fernando 32, Barcelona.
Muller, Hugo, Seville.
Muller, William, Seville.
Murillo, Marcelino, Bilbao.
Navarro, Bernardo, Las Palmas, Grand Canary.
Neufville (de), Sucesor de J., Santa Teresa 8 and 10 Barcelona.
Nordmann, D. C., (sucesor Werner Grube) (*see* Grube, Werner).
Norregaard, Luis, Tarragona.
Nunez (*see* Pedro Cejudo-Nunez).
Odeon, Sociedad Anonima, Muntaner 42 and 44 Barcelona.
Oliver, Viriato E., Calle Ciscar 6, Valencia.
Oliver y Bosch, Juan, Santa Cruz de Tenerife.
Orenstein & Koppel—Arthur Koppel—Sociedad Anonima, Rambla de Santa Maria 13, Barcelona, and all branches in Spain.
Ornstein, Leon, Calle Mariana Pineda 5, Madrid.
Otto, Maximo, Carrera San Jeronimo, Madrid.
Paetow, Carl, Las Palmas, Grand Canary.
Palacios, Luis Asin, Calle de Preciados, Madrid.
Pallares, Enriqueta, Plaza Urquinaona 3, Barcelona.
Pares, Pedro, Calle Alcala 46, Madrid.
Pedrol, Manuel, Tarragona.
Perez, Viuda é Hijos de Luis, Redondela, Muros and Villanueva de Arosa.
Perlas Imitación, Industria Español de, Calle Diputacion 81, 91, 108 and 110, Barcelona.
Perseverancia (La), Oxide Factory (*see* Bonitz Hermanos)
Pfeil, Emil, Calle Obispo Lago 37, Tuy.
Pfluger, Johan, Las Palmas, Grand Canary.
Pflugger, Karl, Las Palmas.
Poiret, Eugene, Malaga.
Polster y Buch, Calle Cuarte 134-136, Valencia.
"Provincia La" Las Palmas, Grand Canary.
Pumarino Valdes, Eduardo de las Alas, Malaga
Rafols, Jaime, Dormitorio San Francisco 5; Vila y Vila, Barcelona and Port Bou.
Ramirez, Antonio, Trinidad Grund 7, Malaga, (Transport Agent).
Ramirez y Compania, Calle Aragon, Barcelona.

Rautzenberg, Guillermo, Calle Marqués de Cubas, Madrid.
Reder, Gustav, Calle Zorrilla 23, Madrid.
Rehder, Bernhard, Calle de Principe, Granada.
Rehder, Carlos, Calle Alhambra 46, Granada.
Rein & Company, Malaga.
Ribot, Miguel, Plaza de la Merced, 2 segundo, Barcelona.
Rire & Company, Colón 72, Valencia.
Ries, Isidor, Colón 72, Valencia.
Rissmann, Federico O., Calle Lauria 104 and Calle Valencia 293, Barcelona.
Rodriguez, Adolpho Hielscher, Calle Zorrilla 31, Madrid.
Rodriguez y Bernaola, Gran *via* 44, Bilbao.
Rojas, Claudio, Santa Cruz, Tenerife.
Romeo, Joaquin, Ramla Santa Monica 12, Barcelona.
Romero Gimenez, Manuel, Calle de Nicolas Maria Rivero 8, Madrid ; and Pasaje Escndillers 7, Barcelona.
Roock, Jorge, Hurtado de Amézaga 12, and Fueros 2, Bilbao.
Rose, Louis, Hotel España, Calle Mayor, Madrid.
Roseno & Company, Calle Monte Esquinza 10, Madrid.
Rosenow, Hermann, Monte Esquinza 10, Madrid.
Roth, Richard, Consejo de Ciento 313, Barcelona.
Rubio, Juan, Malaga.
Rubli, Paul, Madrid.
Rueda, Eduardo Sanchez (see Sanchez Rueda, Eduardo.)
Rüggeberg, Federico, Ausias March 14-18, Barcelona.
Ruiz Garcia, Farnando, Infantas 1, Santander.
Ruprecht, Federico, Rambla Cataluña 45 and Calle Cortes 587, Barcelona.
Saenz, Manuel Domingo, Calle de San Francisco Malaga.
Saggese Antonio, Palma and Binisalem (Majorca).
Saggese (Felipe) y Hermanos, Palma and Binisalem (Majorca).
Saggese Hermanos de Binisalem y de Palma, Phaalma, Balearic Islands.
S agun y Beardro, Federico, Isaac Peral 16, Cadiz.
Salavert (*see* Cano Salavert).
Sales, Angel, Calle Fernando 41, Barcelona.
Sanchez Rueda, Eduardo, Calle Torrijoo 21, Malaga.
San José Cano, Luis, S. en C., Rambla Santa Monica 14, Barcelona.
Schad (Ernesto) y Larrea (Antonio), Calle Ercilla 12, Bilbao.
Schaefer, Dr. E., Pasaje de la Paz 10 bis, Barcelona.
Schaellibaun, Eduardo, Alicante.
Schimmelpfeng's Information Agency, Madrid ; and Ronda de la Universidad 17, Barcelona.
Schlayer, Felix (Sucesor de Alberto Ahles & Company), Alcalá 46, Madrid ; Paseo de aduana 15 and 17, Barcelona.
Schutte, Alfred H., & Company, Calle Lauria 18, Barcelona, and Calle Luchana 1, Bilbao.
Segalerva, Rafael Baquera, Malaga.
Serra, Joaquin, Plaza Hurinera, Reus ; and Plaza Olozaga, Tarragona.
Serra, Juan, Tarragona.
Serra, Pedro Pares, Calle Alcala 46, Madrid.
Serrano, Augustin, and Cia, Malaga.
Sevil, Agustin, Tarragona.
Siderurgia y Maquinaria Extranjera, Calle Martinez Cubells 10, Valencia.
Siemens & Halske, Barquillo 28 and Orellana 4, Madrid.
Siemens, Enrique, & Company, Las Palmas.
Siemens Schückert Industria Electrica, Barcelona ; Madrid and Valencia.
"Siglo Futuro (El)," Madrid.
Sociedad Anonima Española de colas, Gelatinas y Abonos, Calle Alcala 69 and Calle del Prado, 4, Madrid.
Sociedad Anónima Fabrica de Lámparas de Filamento Metalico, Paseo de Santa Maria de la Cabeza, Madrid.
Socieded Anonima Odeon, Muntaner 44, Barcelona.
Sociedad Vinicola, Tarragona.
Soler y Trias, Francisco, Calle Gasometro 12, Barcelona.
Soria & Company, Grao de Valencia.
Soujol, Carlos, Plaza Urquinaona 3, Barcelona
Specht (of Deutsche Sudamerikanische Telegraphen Gesellschaft or German Cable Company), Santa Cruz de Tenerife.
Stierlen, Ernesto, Pascual y Genis 26, Valencia
Tannenbaum, Juan, Carmen 24, Madrid.
Tapias, José, Tarragona.
Teickner (or Teikner), Máximo, Mercado del Ensauche 5, Bilbao ; Barcelona and Valencia.
Teixido Barrau, Juan, Passeo de Gracia 47, Barcelona.
Teschendorff, Steiner & Company, Travessa S. Vincente and Calle Peaña 25, Grao de Valencia.
Thomson-Houston Iberica (*see* Allgmeine Electricitäts Gesellschaft).
Thonet Hermanos, Madrid.
Torrens, Alberto, Mariana Pineda 5, Madrid.
Torrens, Pablo, Lauria 18, Barcelona.
Torrents (*see* Garriga y Torrents, Antonio).
"Tradicionalista, El," Grand Canary.
Traumann, Enrique, Madrid.
Trias (*see* Francesco Soler y Trias).
"Tribuna," Madrid.
Ugarte, Viuda y Sobrinos de, Colegiata 13, Madrid.
Ungebaner, Rudolf, Las Palmas, Grand Canary.
Union de Destiladores de Esencias de España Socieded Anonima, Malaga.
Uria, Manuel, Calle del Carmen 22, Madrid.
Valdes (*see* Pumarino Valdes, Eduardo de las Alas).
Valdes, Antonio A.P., Avenida de Pries 16, Malaga.
Valverde Garcia, Arsenio, Calle Diputacion 340, Barcelona.
Vinicola, Sociedad, Tarragona.
Visconti Morata, Antonio Plaza Constitucion 14, and 15, Alicante.
Visconti Morata, Francisco, Alicante.
Vogt, Conrad, Santa Cruz, Tenerife.
Wackonnigg, Wilhelm, Bilbao.
Walther, Alfred, Algeciras.
Weinhagen, Gustave, & Company, Calle de Napoles 107, Barcelona.
Weinstein, Martin, Calle Montalbân 7, Madrid.
Welsch, Richard, Plaza de Cataluna, 19, Barcelona.
Wertheim, Carlos, Calle Avino 9, Barcelona.
Westheimer, Federic, Algeciras.
White, Luis, Benicarlo and Tarragona.

Wimmer, J., & Company (Hans, Johannes, & Max Wimmer), Puerta del Sol 6, Madrid.
Winter, Emilio, Calle General Menacho 9, Cadiz.
Wittmack, Otto, & Company, Carmen 21, Malaga.
Woermann Line, Las Palmas.
Wolf, Rudolf, Calle Alcala 52, Madrid.
Yngles (*see* Ingles, Martin).

SWEDEN.

Akerman & Dahl, Postagatan 29, Gothenburg; Borås & Norrköping.
Allgemeine Electrictäts Gesellschaft, Karduansmakareg 9, Stockholm.
Allmänna Handels (A/B), Hamngatan 5B, Stockholm.
Almquist, Carl, Ystad.
Alpen, H., Magasinskvarte 3A, Gothenburg.
Andersson, Axel, Torneä.
Andersson, Leopold, Fjällgatan 6, Gothenburg.
Andersson & Lindberg (A/B), Stora Badhusgatan 6 Gothenburg.
Andrén, Axel, Stora Nygatan 7, & Packhusplatsen 2 Hertzia, Gothenburg.
Apoteket Kronan, Korsgaten 3, Gothenburg.
Appelbom, Nils (of P. L. Engstam (A./B.,) Drottningg. 81, Stockholm.
Aquist, Ernst (" Oscaria" Skofabriken of Stockholm, &c.), Orebro.
Arnberg, Rich. M. (of Tom A/B.), St. Pauli Kyrkog. 12, Malmö.
Artberg, Eskil, Birgerjarlsgatan 6, Stockholm.
Arvum (A/B), V. Hamng 14, Gothenburg.
Aspegren, Rich., Stortorget 3, Malmö.
Bagges Import Agentur, Ö., Hamngt. 50B Gothenburg.
Beijers, John, Skofabrik (A/B), Flemminggatan 59, and Kronobergsg. 9, Stockholm.
Berg, Victor, Malmtorgsg. 5, Stockholm.
Bergman & Company, Birgerjarlsgaten 15, Stockholm.
Berne, O., & Company S. Promenaden 57, Malmo.
Bernström, Gustaf, Korsgatan 3, Gothenburg.
Bexelius, Henrik, G., la Kungsholmsbrog. 27, and Valling 42, Stockholm.
Biehl, G., Malmö.
Blomquist, Olof, & Company, Oscarshamn.
Böhm (A/B), J.M., Skeppsbron 40, Stockholm.
Bojsen, C. V., S. Hamngatan 59, Gothenburg.
Bojsen, Sture, Föreningsgatan 52, Malmö.
Brattström, Johann, Kungsholms Hamnplan 7, Stockholm.
Broms, Joh; Orebro.
Burchard, Adolf, Drottningg. 4, and Strandvägen 29, Stockholm.
Christiernin, C., Vasag 15-17, Stockholm.
Dahlström, Otto, Bredgr. 2, Stockholm.
Daumichen, Max, Stockholm.
Deijenberg, Carl, Sodra Vagen 30, Gothenburg.
Dressfalls Grufvor Och Malmförädlings verk (A/B), Rosenbad 2, Stockholm
Edstrand Brothers, Jorgen Knockg. 2 and Skeppsbrou, Malmö.
Edström, Simon, Skeppsbron 11, Malmö.
Ekner, Albin, Surbrunnsgatan 6, Gothenburg.
Ekstrom and Lefflers, A./B., Kyrkog 52, Gothenburg
Engeström & Jaeppelt, Per Veijersg 3, Malmö; and Gothenburg.
Engstam, P. L. (A/B), Drottningg. 81, Stockholm.
Fallenius, & Lefflers (A/B), V. Hamngatan 5, Gothenburg, and all branches in Sweden.
Fischer, Ellis, A/B., Brannkyrkegatan 19, and Sibyllegatan 16, Stockholm.
Forstners, C. E, Paraplyfabrik (A/B.), G.; la Kungsholmsbrog. 34, Stockholm.
Fraenckel, Gosta, V. Hamngatan 20, Gothenburg.
Fraenckel, Moritz, & Company, Gothenburg.
Fredriksson, G., (of P. L. Engstam (A/B.)), Drottningg. 81, Stockholm.
Fridafors Fabriks (A/B), Fridafors.
Frykberg's, J. E. Handels A/B, Badstugatan 12, Stockholm.
Gleitsman, E. T., Trälleborg.
Goldstück, Hainze & Company, Drottningg. 5, Gothenburg.
Gotthardt, Herman, Jörgen Kocksg. 4, Malmö.
Grafford, J, Katarinavägen 11, Stockholm.
Grebst Harold, Stora Badhusgatan 6, Gothenburg.
Gredt, Paul, Stockholm and Malmö.
Haggstrom, Gustaf, (of Gustaf Haggstrom, A/B.,) Boras.
Haggstrom, Gustaf, A/B, Boras.
Hammar, John, & Company, Wahrendorffsg. 6 (formerly of Vasagatan 6), Stockholm.
Hamren, J. S., (of P. L. Engstam (A/B)), Drottningg. 81, Stockholm.
Hansen's, M., Fabriker (A/B), Arsenalsgat. 3, Stockholm.
Hanson, Wilhelm, & Company, Vasagatan 6, Stockholm.
Hansson, Elof, Packhuspl. 2, Gothenburg; and Stockholm.
Harbeck, Doctor Ernst, Partille, Gothenburg.
Harmsen, Wilhelm, (A/B), Vasag 15-17, Stockholm.
Hartig, Hugo, Wahrendorffsg. 4, Stockholm and Gothenburg.
Henriksson's Tekniska Febrikas A/B., Orebro.
Hofstedt, Axel, A/B., Stora Badhusgatan 7, Gothenburg.
Herrström, Sigfrid, Kungsgatan 30, Malmö
Hud & Skinnaffären, Svenska (James Meyer), Pildamsvagen 3B & Rosenlundsgatan 19, Malmö.
Humbert, Hermann, Artillerigatan 6, Stockholm.
Jaeppelt & Son, Malmö.
Jäger, Wilhelm, Stadsgarden 8, Stockholm.
Jansson, Ivar, Drottningg, 7, Gothenburg.
Japanska Magazinet, Birgerjarlsgatan 6, Stockholm.
Johannsen, Nikolai, Skeppsbron. 18, Stockholm.
Johnson, Eric R., Kommendörsg. 17, Stockholm.
Jonsson & Krafft, V., Hamngt. 14, Gothenburg.
Jonsson's Klas., Eft., Kyrkogatan 20, Gothenburg
Kanold Broderna, Chocoladfabrik, Jacobsdahl, Orgryte, Gothenburg.
Kaufmann, Ernst, Vasagatan 10, and Folkungagatan 8, Stockholm.
Kessler Brothers, A/B., Varmdog 15, Stockholm.
Klingener, E., Packhuspl. 2, Gothenburg.
Klippans Chromläder Fabriks (A/B), Klippan near Malmö.
Kronan, Apoteket, Korgsgaten 3, Gothenburg.
Kronans Droghandel, (Gustaf Bernström), Korsgatan 3, Gothenburg
Kürzel. Fr., Frederiksborg. Malmö.

Lagerlöf's, Sam., Maskinbyra, Centralpalatset, Stockholm.
Larsson, Adolf, Orebro.
Lassen, Carl, Slüssplan 63, Stockholm; & Kungsg 4, Gothenburg.
Levin. Sigismund, Landskrona.
Levy, Ivan, (Skandinaviska Palsvarufabriken), Karduansmakareg 8/B., Stockholm.
Limämmesfabriken Komanditbolag, Svenska, (Franz Meyer & Company), Landskrona.
Lindegren & Rae, (A/B)., Bredgr. 2, Stockholm.
Linden & Lindström, Gothenburg.
Lublin & Company (A/B), St. Vattug. 9, Stockholm.
Malmö Korkfabriks (A/B.), Friisg. 6. Malmö
Malmo Kylvarubolag Ishuset, St. Nyg 83, Malmö.
Malmö Yllefabriks (A/B,) St. Nyg. 50, Malmö.
Melin, Peder and Company, N. Hamng. 6, Gothenburg; and Malmö.
Meyer, Franz, & Company (*see* Svenska Limämmes fabriken Komanditbolag).
Meyer, James (*see* Svenska Hud & Skinnaffaren.)
Meyerson, Joseph, Norrlandsgatan 16, Stockholm
Moritz, Julius, A/B., S. Hamngatan 19, Gothenburg.
Moser, Eugen, Odeng. 22, Stockholm.
Nordiske Gummifabrik (A/B.), Trälleborg.
Orienten Kaffe Import, Rotseriet A/B. (Peder Melin & Company), N. Hamng 6, Gothenburg.
"Oscaria" Skofabriken (Ernst Åquist of Örebro) Mästersamuelsg. 61, Stockholm; Gothenburg & Sundbyberg.
Pettersson, Miss L., Brunkebergstrog 15, Stockholm.
Prytz Theimport, Kungsportsplatsen Gothenburg.
Rapp, David (A/B), Skeppsborn 18 & Kammakareg 12, Stockholm.
Reinheimer, Phillip, Stockholm.
Ritter, A., Sodra Promenaden, 57, Malmö.
Roberg, Tycho, Skeppsbron 1, Gothenburg.
Rondorf, Conrad, Norrtullsg. 55, Stockholm.
Rudeberg, A., Drottningatan 11 Stockholm.
Rundt, Jorden, Tidningskontoret, Kungsgatan 2, Stockholm.
Sahlberg, Th., & Company, Kaptensgatan 15, Stockholm.
Schaub & Company (A/B), Lindvägen, Stockholm.
Schimmelpfeng (W.) Auskunftei, Fredsgatan 2, Stockholm.
Schipmann, Heinrich (A/B), Bredgr. 2, Stockholm.
Schlasberg, Henning & Company, Lansdkrona.
Schmitz, August, Stora Nyg. 50 and Malmborgsg. 7, Malmö.
Schuchardt & Schütte's Filial Vasagatan 24 Stockholm.
Seiden, H., Vallingatan 37, Stockholm.
Skandinaviska Palsvarufabriken (Ivan Levy) Karduansmakereg 8/B., Stockholm.
Skofabrik Stockholms (A/B.), Hornsgaten 160 & Brännkyrkagatan 167, Stockholm.
Specialjärn (A/B), Kungsholmsgatan 14 formerly of Kungsgatan 56), Stockholm; and Gothenburg.
"Standard" Industri (A/B.), Gustav Adolfs Torg 15, Stockholm.
Steinmetz & Knetsch (A/B), Jakobsbergsgatan 26, Stockholm; and Sodergatan 26, Malmö.
Stockholms Skofabrik (A/B), Hornsgaten 160 and Brännkyrkagatan 167, Stockholm.
Stockholms Yllefabrik, Reymersholm, Stockholm.
Ström, Carl, Vasagatan 4, Stockholm.
Stromersten, A., & Company, Ostergatan 24, Malmo.
Svenska Hud and Skinnaffären (James Meyer), Pildamsvägen 3B & Rosenlundsgatan 19, Malmö.
Svenska Limämmesfabriken Komanditbolag Franz Meyer & Company, Landskrona.
Svenska Motor Company, Birger Jarlsgatan 35-37, and Brunnsgatan, Stockholm.
Svensson, C. V., & Company (A/B), Exercisgatan 16. Malmö.
Svensson, Henry W., Helsingborg.
Sveriges Forenade Konservfabriker (A/B), Hamngatan 2 and Garda, Gothenburg.
Tidan A/B., Tidan, Mariestad.
Tidningskontoret, Jorden Rundt, (see Rundt, Jorden.)
Tom (A/B), Malmö.
Uhlin, Rich., (of Gustaf Huggstrom A/B.) Boras
Wallenberg's L. O., Skofabrik (or Skomakare), Sodra Forstad, 58, Malmö.
Wennersten, August Kungsgatan 56, Stockholm.
Wennersten & Klingerberg, Kungsgatan 56, Stockholm.
Westerberg, Joseph, Stort 4, Malmö.
Winkler-Rathlew, S. W., Helsingborg.
Yllefabriks, Malmö (A/B.), St Nyg, 50, Malmö.

C. E. LOW,
Secretary to the Government of India.
10

FROM THE "GAZETTE OF INDIA" EXTRAORDINARY, SIMLA, SATURDAY, JULY 14, 1917.

LEGISLATIVE DEPARTMENT.

NOTIFICATION.

Simla, the 11th July 1917.

An ordinance to provide for the acquisition of silver imported into British India.

Whereas an emergency has arisen which makes it necessary to provide for the acquisition by the Governor-General in Council of silver imported into British India after the commencement of this Ordinance.

Now, therefore, in exercise of the power conferred by section 72 of the Government of India Act, 1915, the Governor-General is pleased to make and promulgate the following Ordinance :— (5 and 6 Geo. V, C. 61.)

ORDINANCE No. IV OF 1917.

Short title and extent.

1. (*1*) This Ordinance may be called the Silver (Import) Ordinance, 1917.

(*2*) It extends to the whole of British India including British Baluchistan and the Sonthal Parganas.

Definitions.

2. In this Ordinance unless there is anything repugnant in the subject or context,—

"Coin" means metal used for the time being as money, and stamped and issued by the authority of some State or Sovereign power in order to be so used ;

"Import" means the bringing, by sea or land, into British India.

"Silver" means silver coin or silver bullion other than silver coin which has been issued by the Government of India and which is legal tender within the meaning of the Indian Coinage Act, 1906. (III of 1906.)

Power to take possession of the imported silver.

3. (*1*) Subject to the provisions of this Ordinance, the Governor-General in Council or any person appointed by him in this behalf may, by order in writing, within ten days from the date of import, take possession of any silver imported into British India after the commencement of this Ordinance, and such silver shall thereupon vest absolutely in His Majesty.

(*2*) Where any silver is taken possession of in exercise of the powers conferred by sub-section (*1*), the Governor-General in Council shall pay or shall provide for payment either in London or at such other place as may be agreed upon, to the owner of such silver or his duly authorised agent, upon the production, either at the place of import or at the place of payment, of the necessary documents, a sum calculated according to the weight of such silver at a rate five per centum below the rate of the London Silver Market for silver of like fineness in London on the day on which the order under sub-section (*1*) was made.

(*3*) If any dispute arises at the place of import as to the fineness of any such silver, a certificate of assay by the Assay Master of any mint established under the Indian Coinage Act, 1906, shall be conclusive. (III of 1906.)

CHELMSFORD,

Viceroy and Governor-General.

SIMLA :
The 11th July 1917.

A. P. MUDDIMAN,

Secretary to the Government of India.

HOME DEPARTMET.

NOTIFICATION.

ESTABLISHMENTS.

Simla, the 13th July 1917.

No. 621.—Mr. W. S. Talbot, C.I.E., has been permitted to resign His Majesty's Indian Civil Service, with effect from the 18th July 1917.

J. H. DU BOULAY,

Secretary to the Government of India.

FINANCE DEPARTMENT.

NOTIFICATIONS.

PAY, ALLOWANCES AND FINANCE OFFICERS.

No. 733-F.E.

Simla, the 5th July 1917.

RESOLUTION—By the Government of India, Finance Department.

The following amendments are made in the rules published in Resolution No. 1251-F.E., dated the 30th September 1914, for the examination of candidates in India for admission to the General List of the Indian Finance Department :—

1. *Add* the following to the first paragraph of rule III :—

(5) A statement of the two optional subjects in which he will, if nominated, offer himself for examination.

2. *Insert* the following under the second paragraph of rule III :—

NOTE.—Subjects of Native States are eligible for registration under rule II.

3. *Add* at the close of rule IX :—

" A candidate who obtains a second nomination must produce a fresh medical certificate."

ORDERED that a Resolution be forwarded to the several Departments of the Government of India; to all local Governments and Administrations with the request that it may be communicated to Directors of Public Instruction and all heads of colleges and schools in their respective provinces; to the Comptroller and Auditor General; to the Controller of Currency; to all Accountants-General and Comptrollers; to all Chief Examiners and Government Examiners of Railway Accounts; to the Examiner of Press Accounts; to the Audit Officer, Delhi Province; to the Examiner of Accounts, Military Works Services; and to the Superintendent, Government Printing, India, Calcutta.

ORDERED also that the Resolution be published in the *Gazette of India.*

ACCOUNTS AND FINANCE.

MINT.

The 11th July 1917.

No. 1571-F.—In exercise of the powers conferred by section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), the Governor-General in Council is pleased to prohibit the import of all silver coin or silver bullion, provided that nothing in this notification shall apply to (*a*) any silver coin which has been issued by the Government of India and which is legal tender within the meaning of the Indian Coinage Act, 1906, (*b*) silver coin or bullion imported by, or for the use of, Government, or (*c*) silver coin or bullion imported under license granted by the Chief Customs Officer at the place of import.

H. F. HOWARD,

Secretary to the Government of India.

DEPARTMENT OF COMMERCE AND INDUSTRY.

NOTIFICATIONS.

COMMERCE AND TRADE.

Simla, the 14th July 1197.

No. 8009.—In exercise of the powers conferred by section 10 of the Enemy Trading Act, 1916 (X of 1916), the Governor-General in Council is pleased to direct that the following amendment shall be made in the Registration of Enemy Property Rules, published with Notification No. 6803-W.-II., dated the 5th August 1916, as subsequently amended by Notification No. 1030-Spl., dated the 10th March 1917, namely :—

In clause (*a*) of sub-rule (1) of rule 2 of the said rules, the words " or hostile firm " shall be omitted.

CUSTOMS.

The 14th July 1917.

No. 8156.—In exercise of the powers conferred by section 23 of the Sea Customs Act, 1878 (VIII of 1878), the Governor-General in Council is pleased to exempt from the import duty leviable thereon under item 49 of Schedule II of the Indian Tariff Act, 1894 (VIII of 1894), as subsequently amended, all silver bullion and silver coin in respect of which an order in writing has been made under section 3 (1) of the Silver (Import) Ordinance, 1917 (Ordinance No. IV of 1917).

C. E. LOW,

Secretary to the Government of India.

DEPARTMENT OF EDUCATION.

NOTIFICATION.

EXAMINATIONS.

Simla, the 7th July 1917.

No. 74.—The following amendments are made in the rules for the encouragement of the study of Oriental languages, published with the Department of Education notification No. 80, dated the 6th June 1914 :—

In rule 1 (*ii*) *add* the following after the word "employ" :— "(including, in the case of officers employed under the Foreign and Political Department, military officers in permanent civil employ, who are employed temporarily in the Political Department)."

Substitute the following for the existing sub-paragraph 1 of rule I :—

"Any of the above officers who may be employed permanently or temporarily in a Residency, Agency, or Administration under the Foreign and Political Department, in which there are no arrangements for examination in languages, will be eligible for rewards for passing examinations in the vernacular languages spoken in the Residency, etc., in which he is serving, under the rules obtaining in the adjacent presidency or province. In respect of Persian, Arabic and Sanskrit, they will be eligible for the prescribed rewards irrespective of the places where they may be serving, whether in or outside the Indian provinces."

In rule II in the statement of provinces with standards of examinations, languages, donations, etc., in continuation of the heading "Punjab" *add* "(including Delhi)."

In rule VIII, *substitute* the following for the last sub-paragraph but one :—

"Officers serving under Local Governments or Administrations (including Agents to the Governor-General and Residents having the powers of Local Governments) should apply for leave to attend examinations to the Commissioner of the division or the head of the department or the head of the Local Adiministration (as the case may be) under whom they are serving, at least three months before the date of the examination. Officers employed directly under the Government of India and not under any local Government or Administration should apply to the Department of Education through the Department of the Government of India in which they are serving. The application must be accompanied by a certificate, from the Accounts Officer under whose audit control the applicant is serving, of his eligibility under rule V to appear at the examination, and should be forwarded by the authority to whom application is made in sufficient time to reach the Board of Examiners or the Examination Committee concerned in the case of the High Proficiency and Degree of Honour at least six weeks, and in the case of other examinations at least one month, before the date of examination.

E. D. MACLAGAN,

Secretary to the Government of India.

ARMY DEPARTMENT.

Simla, the 13th July 1917.

CANTONMENTS.

TAXATION.

No. 1125.—In exercise of the powers conferred by sub-section (1) of section 18 of the Cantonments Act, 1910 (XV of 1910), the Governor-General in Council is pleased—

(1) to exempt all persons in the service of Government from the operation of any tax imposed in a cantonment on animals or vehicles in respect of such animals

or vehicles as such persons are required, by the regulations of the service to which they belong, to keep, and

(3) to exempt from the operation of any tax imposed in a cantonment all property vested in His Majesty.

A. H. BINGLEY, *Major-General*,
Secretary to the Government of India.

BOARD OF EXAMINERS.

NOTICE.

Persian and Arabic Instructors.

Two fully qualified instructors, natives of Persia and Arabia, respectively, are maintained by the Government of India, for the convenience of officers wishing to study Persian and Arabic. The services of these instructors may be obtained in Calcutta, on application to the Secretary, Board of Examiners.

The instructors shall be stationed at Simla during the ensuing hot weather from the end of April to the end of October to give instruction to candidates on study leave there. Their services can be engaged on application to the Board of Examiners, Calcutta.

Qualified Urdu Teachers.

AMBALA.

M. Mohd. Miyan Khan ... . Saddar Bazar, Ambala.
M. Mohd. Akbar Khan ... ... The Oriental Lodge, Ambala.
M. Anand Sarup ... ... Saddar Bazar, Ambala Cantonment (winter only).
M. Shaikh Amir Bukhsh, Gyani, Munshi Fazil. Regimental Munshi, 1/9th Middlesex Regiment, Ambala.

FEROZEPORE.

M. Suraj Narain, B.A. ... ... Kabari Bazar, Ferozepore.
M. Harnam Das ... ... Headmaster, Hindu Girls' School, Ferozepore City.

JHELUM.

M. Thakur Das Pahwa ... ... Officers' Munshi, Jhelum.

JULLUNDUR.

M. Karam Chand ... ... C/o Jacki Mull & Sons, Saddar Bazar, Jullundur Cantonment.

KASAULI.

M. Anand Sarup ... ... Depôt Munshi, Kasauli (summer only).

LAHORE.

M. Sham Lal, Bhargava... ... Officers' Munshi, Saddar Bazar, Lahore Cantonment.
M. Sayyad Aulad Ali, Gilani (Munshi Fazal.) Miran Shah Lane, Taksali Gate, Lahore.
M. Mohd. Khalil-ur-Rahman, Sabri ... Mohalla Sammian, Chhawni Manawala, Taksali Gate, Lahore.
M. Mool Chand Saihgal ... Regimental Munshi, 1/5th Devonshire Regiment, Saddar Bazar, Lahore Cantonment.

MULTAN.

M. Sultan Muhammad ... Regimental Munshi, Multan Cantonment.

MURREE HILLS.

M. S. C. Bagchi ... ... Munshi, Lawrence Government European School, Ghoragali, P. O. Murree Hills.

RAWALPINDI.

M. Ghulam Muhiuddin ... ... R. A. Brigade Munshi, Rawalpindi.
M. Ghulam Rasul ... ... Saddar Bazar, Rawalpindi.
M. Kazi Abdul Haqq Khan ... C/o Kazi Najam-ud-din Khan, Officers' Munshi, Jhangi Street, Rawalpindi City.

SIALKOT.

M. Ajab Shah Anand ... ... Officers' Munshi, Saddar Bazar, Sialkot.

N. B.— Whenever any teacher changes his address, he is requested to communicate his new address to the Board of Examiners.

O. F. JENKINS,
Secretary and Member, Board of Examiners.

713 PGG—710—20-7-17—SGPP Lahore.

Registered No. L. 864.

The Government Gazette

PUNJAB AND ITS DEPENDENCIES.

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LAHORE, FRIDAY, JULY 27, 1917.

PART II.

Republications from the "Gazette of India."

FROM THE "GAZETTE OF INDIA," SIMLA, SATURDAY, JULY 14, 1917.

CHIEF COMMISSIONER, DELHI.

NOTIFICATION.

Delhi, the 5th July 1917.

No. 6127-*Home*.—L. Bishan Dass, Extra Assistant Commissioner, assumed charge of his duties as Treasury Officer, Delhi, with effect from the afternoon of the 2nd July 1917, relieving Rai Bahadur Nathu Mal, retired.

D. JOHNSTONE,

Personal Assistant to the Chief Commissioner, Delhi.

FROM THE "GAZETTE OF INDIA," SIMLA, SATURDAY, JULY 21, 1917.

ARMY DEPARTMENT.

NOTIFICATION.

22nd January 1917.

INDIAN CIVIL VETERINARY DEPARTMENT.

No. 1157.—The following promotions are made, subject to His Majesty's approval :—

To be Colonel.

20th July 1917.

Lieutenant-Colonel John Farmer, C.I.E., F.R.C.V.S.

To be Lieutenant-Colonel.

20th July 1917.

Major George Kemp Walker, C.I.E., F.R.C.V.S.

A. H. BINGLEY, *Major-General,*

Secretary to the Government of India.

758 PFG

BOARD OF EXAMINERS.

NOTICE.

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M. Anand Sarup ...	... Saddar Bazar, Ambala Cantonment (winter only).
M. Shaikh Amir Bukhsh, Gyani, Munshi Fazil.	Regimental Munshi, 1/9th Middlesex Regiment, Ambala.

FEROZEPORE.

M. Suraj Narain, B.A. ...	... Kabari Bazar, Ferozepore.
M. Harnam Das ...	... Headmaster, Hindu Girls' School, Ferozepore City.

JHELUM.

M. Thakur Das Pahwa ...	... Officers' Munshi, Jhelum.

JULLUNDUR.

M. Karam Chand ...	... C/o Jacki Mull & Sons, Saddar Bazar, Jullundur Cantonment.

KASAULI.

M. Anand Sarup ...	... Depôt Munshi, Kasauli (summer only).

LAHORE.

M. Sham Lal, Bhargava...	... Officers' Munshi, Saddar Bazar, Lahore Cantonment.
M. Sayyad Aulad Ali, Gilani (Munshi Fazal).	Miran Shah Lane, Taksali Gate, Lahore.
M. Mohd. Khalil-ur-Rahman, Sabri	... Mohalla Sammian, Chhawni Manawala, Taksali Gate, Lahore.
M. Mool Chand Saihgal	... Regimental Munshi, 1/5th Devonshire Regiment, Saddar Bazar, Lahore Cantonment.

MULTAN.

M. Sultan Muhammad	... Regimental Munshi, Multan Cantonment.

MURREE HILLS.

M. S. C. Bagchi ...	... Munshi, Lawrence Government European School, Ghoragali, P. O. Murree Hills.

RAWALPINDI.

M. Ghulam Muhiuddin ...	... R. A. Brigade Munshi, Rawalpindi.
M. Ghulam Rasul ...	... Saddar Bazar, Rawalpindi.
M. Kazi Abdul Haqq Khan	... C/o Kazi Najam-ud-din Khan, Officers' Munshi, Jhangi Street, Rawalpindi City.

SIALKOT.

M. Ajab Shah Anand ...	... Officers' Munshi, Saddar Bazar, Sialkot.

N. B.— * * * * * * * * * *

Whenever any teacher changes his address, he is requested to communicate his new address to the [Bo]ard of Examiners.

O. F. JENKINS,

Secretary and Member, Board of Examiners.

759 PGG—710—27-7-17—SGPP Lahore.

Dieu et mon droit

Government Gazette,

PUNJAB AND ITS DEPENDENCIES.

PUBLISHED BY AUTHORITY.

LAHORE, FRIDAY, AUGUST 3, 1917.

PART II.

DEPARTMENT OF COMMERCE AND INDUSTRY.

NOTIFICATIONS.

IMPORT AND EXPORT REGULATIONS.

Simla, the 21st July, 1917.

No. 8413.—In exercise of the powers conferred by section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), and in supersession of this Department Notification No. 66-C.W.D., dated the 13th January, 1917, as subsequently amended, the Governor General in Council is pleased to prohibit the import and export of all goods, directly or indirectly, from and to China, except such goods as are shipped by or consigned to the trading concerns in China named in the Schedule hereto attached.

Provided that nothing in this Notification shall be taken to apply to the British Colony of Hongkong.

Provided also that nothing in this Notification shall be deemed to authorise the import or export of any article, the import or export of which is prohibited by or under any enactment.

SCHEDULE.

CHINA WHITE LIST.

His Majesty's Diplomatic, Consular, Military, and Naval Officers.
British Missionary Bodies, and Missionary Bodies of Neutral and Allied Countries.
Aaron, F.
Abdoolally, Ebrahim, & Co., Shanghai.
Abe, Kobe, Shanghai.
Abe & Co., Mukden.
Abraham, D. E. J.
Abraham, Katz & Co., Shanghai.
Adair Graham & Company.
Adair, N.
Adair, T.
Ah Ho & Co., Amoy.
Ah Kow (Ah Kau), P., & Sons, Amoy.
Aird & Skinner, Drs., Hankow.
Akai Yoko, Tientsin.
Albert & Wuhlschleger, Canton.
Algar & Co., Limited.
Ali Hassanoff, Shanghai.
Alieff Ouskouli, Shangai.
Allen, Edgar, & Co., Limited.
Allen & Hanburys, Limited.
Alma Estates Limited.
American Asiatic Trading Co., of San Francisco.
American Chinese Drug Store.
American Machinery and Export Company.
American Presbyterian Mission Press.
American Trading Company.
Amhurst Rubber Estates Limited.
Amoy Electric Light and Power Co.
Amoy Tinning Company.
Anderson, Meyer, & Co.
Anderson, A. L. & Co., Shanghai.
Anderson, J. O.
Anderson, Robert & Co.
Andrew, J. H., & Co., Limited.
Andrews, von Fischerz & George.
Ang Hing & Co., Foochow.
Ang Hoon Cho, Dr., Swatow.
Anglo-Chinese Dispensary.
Anglo-Chinese Eastern Trading Company, Limited.
Anglo-Chinese Engineering Association, Peking.
Anglo-Chinese Indenting Company, Shanghai.
Anglo-Dutch Plantation, Limited.
Anglo-German Brewery, Shanghai.
Anglow-Java Estates.
Aquarius Company.
Arcade Amusement Company.
Ardath Tobacco Co., Ltd.
Arkell and Douglas, Inc.
Arnaud Coste & Dent, Shanghai.
Arnhold H, E.
Arthur & Co., Limited.
Arts & Crafts, Limited.
Ashton & Co, Limited (Enticknap P).

Asiatic Petroleum Company, Ltd.
Assomull W. & Company.
Astor Drapery store, Shanghai.
Astor House Hotel Company, Shanghai.
Astor House Hotel, Ltd , Tientsin.
At Chi, Shangai.
Atkinson & Dallas, Limited.
Atlas Insurance Co. Limited, Shanghai.
Atwood, Paul H. Dr.
Au Petit Louvre (Maison Parisienne).
Audinet, Lacroix & Co.
Audinet, Lacroix Pasquier, et Cie.
Ault and Wiborg Company.
Australian Dairy Farm.
Australian Produce Company.
Auto Palace Co., Shangai.
Awards Dispensary, Shangai.
Ayer Tawah Company, Limited, Shangai.
Azadian J., Shangai.
Babcock & Wilcox, Limited.
Bacha, M. & Co. Shanghai.
Bailey, H. G. C. Hankow.
Backels & Co.
Balcan, Hermann Dr., Chinkiang.
Baldwin, C. C.
Ban Lam Drug Stores, Amoy.
Banham, F. C.
Bank of Taiwan, Limited.
Banker & Co.
Banque belge pour l'Etranger.
Banque de l'Indo-Chine.
Banque industrielle de Chine.
Bansuiken, Shanghai.
Baring, E.
Barkley Company.
Barlow & Co.
Barma, S. T.
Barrett, E. G.
Barry & Co., B. M.
Barry, G. R. & Co., Shanghai.
Batavia Sea and Fire Insurance Co.
Bathgate & Co.
Batu Anam Rubber Company.
Baudet & Compagnie R., Canton.
Beck, I. Inc.
Beck, M. G.
Belgian Brick Factory, Tientsin.
Belgian Trading Company.
Bell, D. W.
Bell, G. E.
Bell, H. F. L.
Ben & Co.
Ben Albert & Co.
Bena, G. A.
Benigno, Crespi, societa, Anonima.
Benjamin, & Potts.
Benjamin, D. H.
Bentz, Otto.
Beque, Henri.
Berger & Sons, Ltd.
Berger, Lewis and Sons, Ltd., Shanghai.
Bergmann, Edward.
Bezpaloff, F. P., Harbin.
Bianchi, C., Shanghai.
Bielfield, Alex. & Co.
Birchal, E. F.,
Bissett, J. P. & Co.
Black, Alfred, Shanghai.
Black, J. F.
Blake, F. A., & Sons,
Blanche, Charles.
Bland, H. E. & Co.
Blix, Carl.
Block E.
Blockhuys, V.
Bo Won Canton.
Bomanjee & Co., Canton.
Bona F.
Bookless, A., Ningpo.
Boolchund, W., Canton.
Bourgery, C.
Bow On Drug Company, Canton.
Bowern & Co.
Boyd & Co.
Boyer, Mazet & Co.
Boyes, Bassett, & Co., Shanghai.
Boylan, J. H., Shanghai.
Bracco, C. & Co.
Bradford Dyer's Association.
Bradley & Co., Limited.
Brand Brothers & Co.
Brand H. S., & Co.
Brandt, A. L.
Brandt, A.. & Co., Hankow.
Brandt & Rodgers.
Brangwyn & Hobson, Drs.
Brent A. D.
Brewer & Co , Limited.
Bridges, H.
Bristol & Chinese Dispensary, Shanghai.
British American Tabacco Company, Limited.
British and Chinese Corporation.
British Cigarette Company, Limited.
British Dominions General Insurance Company.
British Flower shop, Shanghai.
British and Foreign Bible Society.
British and Foreign Marine Insurance Company, Litd.
British Insulated and Helsby Company Limited.
British Manufacturer's Agency (Wong Chuen Yung).
British Medical Imports Co. (F. J. Norbury & Son).
British Municipal Councils in China.
British Post Offices in China.
British Trader's Insurance Coy Ltd., Shanghai.
Brockett & Co.
Brockett, E., & Co.
Brook, E. & Co.
Brossay, Rene.
Browett, H.
Brunner, Mond, & Co., Limited.
Brush Electrical Engineering Company.
Bryant & Ryde.
Bukit Toh Alang Rubber Estates, Ltd.
Bulin & Co.. Hankow.
Bulsara Bros . Tientsin.
Burin, Yoko.
Burkhardt, Amidani & Co.
Burkhardt, L. R.
Burkill, A. R. & Sons.
Burr Pholo Co., Shanghai.
Burroughs, Wellcome & Co , Limited.
Burtenshaw & Co., Hankow.
Butler, A. (Cement Tile Works) Ltd.
Butrerfield & Swire,
Cabeldu, A. and Co.
Caissial.
Calavitis, G., & Co., Shanghai.
Caldbeck MacGregor & Co.
Calder, Marshall, & Co., Ltd.
Calico Printers' Association, Ltd.
Camark, E., & Co.
Camera Draft Co.
Campbell, Alex. & Co.
Canadian Government Trade Commissioner.
Canadian Methodist Mission Press.
Canadian Pacific Ocean Services.
Canton Club.
Canton Insurance Company.
Canton Nanyang Bros. Tobacco Coy.
Cantorovitch, Is.
Caravan Commercial Co., Shanghai.

Carisio C.
Carr. Ramsay, T. & Co.
Cary & Co. Canton.
Casa do Povo, Shanghai.
Castellano.
Cathay Trading Co. Shanghai.
Cathay Trust, The, Limited.
Catoire Veuve A., et Fils.
Cattaneo (Catanneo), Peking.
Cattaneo, P., & Co., Peking.
Cawasjee Pallanjee, Shanghai.
Cement Tile Works, Limited.
Central Agency Limited.
Central China Dispensary.
Central China Export & Import Co.
Central China Import Company.
Central China Post, Hankow.
Central China Printing Company, Hankow.
Central Garage, Limited.
Central Insurance Co. Ltd.
Central Hospital, Peking.
Central Stores, Limited.
Central Trading Company.
Cercle sportif francais, Shanghai.
Chai Seng, & Co., Swatow.
Chandless, & Co., Inc.
Chang, J. D. Shanghai.
Chang ka Pang wharves.
Chang Pei-Shu, Chefoo.
Chang Seng Yap Kee & Co. Swatow.
Chang T. S.
Chao Chow Fu Di Dispensary, Swatow.
Chapeaux A, Shanghai.
Charrey, H., Shanghai.
Charrey et Conversy.
Chartered Bank of India, Australia, and China.
Chauvin, Mme.
Cheap Jacs, Shanghai.
Chee Hsin Cement Co., Tientsin.
Chefoo Hairnet Company.
Chefoo Hairnet Manufactory.
Chefoo Lace and Hairnet Company, Chefoo.
Chefoo Pharmacy, Chefoo.
Chellaram D., Canton.
Chemor United Rubber Company Limited.
Chempedak Rubber and Gambier Estate Company.
Chen Kee & Co., Hankow.
Cheng Hing Saw Mill Company, Foochow.
Cheng Rubber Estate
Cheng Seng Disp., Swatow.
Chester, Cowen, & Co.
Cheung Hing Tai, Canton.
Cheung On, Canton.
Chi Hing Hairnet Co., Chefoo.
Chic Parisien.
Chieng Hing Saw Mill Company, Foochow.
Chin Ho Hsiang.
Chin Qua, Swatow.
Chin Tong Dispensary, Swatow.
China Agents Company.
China American Lumber Company.
China American Trading Company.
China & Japan Trading Company, Limited.
China and Java Export Co., Shanghai.
China Baptist Publication Soc., Canton.
China Commercial Co. (SS. Somekh).
China Commercial Steam Navigation Company.
China Dispensary (Kwong On & Co.), Canton
China Engineering Company.
China Fire Insurance Company.
China Flour Mill Company, Limited.
China Import & Export Lumber Company, Limited.
China Inland Mission.
China Land & Building Company, Limited.
China Land & Finance Company, Limited.
China Merchants Pongee Association.
China Merchants Steam Navigation Company.
China Mining and Metal Co, Ltd.
China Mutual Life Insurance Company Limited.
China Mutual Steam Navigation Company.
China National Life Assurance.
China Navigation Company Limited.
China Realty Company.
China Press.
China Publicity Company & Information Bureau, Shanghai.
China Silk Agency Company Limited.
China Soap & Candle Co., Ltd.
China Strawbraid Export Company.
China Sugar Refining Company.
China Times Limited.
China Trading Company (Tin Fah Hong).
Chinai, J. C., & Co.
Chinese American Company.
Chinese & Foreign Dispensary, Amoy.
Chinese Optical Company.
Chinese Postal Supply Dept, Shanghai.
Chinese Railways (all).
Chinese S. K. F., Co., Ltd., Shanghai.
Ching Chang Jen, Tientsin.
Ching Cheng Yung, Tientsin.
Ching Chong & Co, Shanghai.
Ching Chong Hung & Co., Chefoo.
Ching Fong, Shanghai.
Ching Ho Hsiang, Peking.
Ching Kee & Co
Ching Kong, H., & Co., Chefoo.
Ching Siu Tong, Foochow.
Ching Tai & Co., Mukden.
Chinsin Chao (Peking Motor Company), Peking.
Chiris, A. (Coffiney & Charrie), Chungking.
Chistiakoff, J.
Chiyoya.
Chojudo & Co., Mukden.
Chotirmull, K. S., Canton.
Christian Literature Society, Shanghai.
Chuan Chang, Shanghai.
Chuan Kee & Co., Amoy.
Chujudo & Co., Newchwang.
Chuma & Co., Newchwang.
Chun Shing, Shanghai.
Chun Sing, Shanghai.
Chung Fah & Co., Chefoo.
Chung Hang Company Dispensary, Canton.
Chung Hua Book Company, Shanghai.
Chung Mei Drug Company, Canton.
Chung On & Co., Canton.
Chung Tak Dispensary, Canton.
Chung Tung Lithographic Works.
Chung Woo, Swatow.
Chung Yuc & Co., Tientsin.
Church Missionary Society.
Clark, D., & Co. Shanghai.
Coddington & Lamb, Shanghai.
Codsi, A. E., Shanghai.
Coffiney & Charrie (A Chiris), Chungking.

Coghlan, H. H.
Cohen, André.
Collaco Bros., Shanghai.
Collins & Co. Tientsin
Colman, P. C.
Combfort.
Commercial Museum, Tiehling.
Commercial Press, Limited.
Commercial Union Assurance Company.
Compagnie d'Eclairage et de Tramways de Tientsin.
Compagnie française des Tramways de l'Eclairage électrique et des Eaux de Shanghai.
Compagnie générale de Chemins de Fer et de Tramways en Chine.
Compagnie des Messageries Maritimes.
Comptoir Commercial Anversois.
Comptoir Mandchourien d'Exportation et Importation, Harbin.
Confiance (La) Insurance Company.
Connell Brothers.
Consolidated Rubber Estates, Limited.
Continental Exports & Import Co., Shanghai.
Cook and Anderson.
Cook, Thomas, & Sons.
Cornabé, Eckford, & Co.
Corsane, Anderson, & Co. (Hankow Ice Works).
Cosmopolitan Dock, Shanghai.
Cossanteli & Co.
Cotta, J. M.
Country Club, Shanghai.
Cox, W. Wakeford.
Cozzi, E., Hankow.
Credit foncier d'Extrême-Orient.
Crofts & Co., George.
Cros, Paul.
Crossfield & Sons Limited.
Crystal Limited, Tientsin.
Culpeck, E. A.
Culty Diary Co., Ltd., Shanghai.
Curtis Brothers, Chefoo.
Curtis Sons & Co.
Customs Club, Amoy.
Dah Daw, Hankow.
Dah Lung & Co., Shanghai.
Dah Sung & Co., Shanghai.
Dah Sung Cotton Mill, Shanghai.
Dai Nippon Brewery Company.
Daibun Yoko, Tientsin.
Daishin & Co., Shanghai.
Dallas Livery Stable Company.
Daneso, E., Hankow.
D'Arc, G. L.
Dastoor, F. R., & Co.
Dastoor, N. C., Canton.
David & Co.
David, S. J., & Co.
Davies & Brooke.
Davis, R. S., & Co.
Davis, W. Arthur.
Davis. W. Trenchard
De Mao Heng & Co., Tientsin.
Deacon & Co., Canton.
Deane, T. P.
Debenham & Co.
Delbourge & Co., Shanghai.
Denegri, E. & Co.
Denegri, M.
Denham & Rose.
Denniston & Sullivan.
Dent, A., & Co.
Dent, Herbert, Canton.
Dhabhar, H. K., Canton.
Dialdas, M., Canton.
Dick, Bellamy & Co., Shanghai.
Dickinson, John & Company, Ltd, Shanghai.
Dieden & Co.
Dittman, S., Shanghai.
Dixon, H. C., & Co.
Dodwell & Co., Limited.
Dombey & Son, Shanghai.
Dominion Express Company.
Donaldson, H. B., Peking.
Dong Chong Bicycle Company, Shanghai.
Donnely & Whyte.
Dos Remedios A. G., Shanghai.
Dossabhoy, S., & Co, Canton.
Dowdall, W. M.
Dowler, Forbes & Co.
Downs, N. L., Dr.
Drakeford & Co.
Dreyfus, Edmond & Bros.
Drummond & Holborow.
Dubois, Jean, Hankow.
Duff, John L., & Co., Kiukiang and Kuling.
Duncan & Co.
Dunlop Rubber Company.
Dun, Walter.
Dunne, T. E., Hankow.
Duplessis
Dutch Colonial Trading Company.
Dutton, W., & Co.
Dyce & Co.
Dzing Nye Hsing, Hankow.
Eagle, J. H. and C.K.
Eagle & Globe Steel Company, Ltd.
East Asiatic Company.
East India Fire and Sea Insurance Co.
Eastern and Australian Import and Export Co.
Eastern & Australian Steamship Company.
Eastern Critic, Shanghai.
Eastern Engineering Works (James Turner), Tientsin.
Eastern Extension Telegraph Company.
Eastern Fur and Skin Company, Shanghai.
Eastern Garage, Shanghai.
Eastern Trading Company.
Eastman & Co., Shanghai.
Echo de Chine, Shanghai.
Echo de Tien-tsin.
Edgar Brothers & Co.
Eisbingo & Co., Mukden.
Ekmen & Co.
Ekman Foreign Agencies.
Ellis & Hays, Shanghai.
Emeus, W. S., & Co., Ltd.
En Ching Low (Nun Cheng Lo), Tientsin.
Enjudo & Co., Mukden.
Enterprise Tobacco Company Limited.
Enticknap, P., (Ashton & Co. Limited).
Equitable Life Assurance Society.
Erasmic Company.
Esser, L. C.
Essex & Suffolk Equitable Insurance Soc. Ltd.
Establishments de Tongkou.
Evans, A. M. A.
Evans, D., Tientsin.
Evans, Edward & Sons, Limited.

Evans, Pugh, & Co.
Eveleigh & Co.
Ewo Cotton Spinning & Weaving Company, Ld.
Ewo Yuen Press Packing Company.
Excess Insurance Company Limited.
Express Cigaret teCo.
Ezra, E. I., Shanghai.
Ezra, Edward, & Co, Shanghai.
Ez'a & Co, Fred, Shanghai.
Ezra, N. E. B., & Co.
Ezra, Y, & Co.
Fa Hsing, Tientsin.
Fairchild, F. A.
Far East Oxygen & Acetylene Co.
Far Eastern Geographical Establishment.
Farley, W. A.
Farmer, F. D., & Co., Newchwang.
Farmer, William, & Co., Canton.
Fearon, Daniel, & Co.
Federal Life Assurance Company of Canada.
Fengtien District Inspectorate of Salt Revenue.
Ferguson, J. C. G.
Ferretti, C., Peking.
Fielding, H. R.
Findlay, Richardson, & Co., Hankow.
Finney, Arthur, C.
Finocchiaro & Co., G., Shanghai.
Firth, W., & Sons.
Fobes & Co.
Focken, F. C., Shanghai.
Fohkien Mercantile Co., Foochow.
Foo Sing, Chefoo.
Foo Tai Company, Hankow.
Foochow Dock & Arsenal, Pagoda Anchorage.
Foochow Electric Co., Foochow.
Foochow Native Hospital.
Foochow Pharmacy.
Foochow Printing Press, Foochow.
Forbes & Co., William.
Foreign & China Disp., Shanghai.
Foster, McClellan, & Co.
Frankau, A, & Co., Limited.
Frazar & Co.
Frazer, E. W.
Fredericks, J. A., Shanghai.
French Bakery.
Frodsham, G. W. (Fu Chung Corporation), Tientsin.
Fu Seng, W. & Co., Foochow.
Fu Hsing Tai, Tientsin.
Fuchs, H., & Co., (Rint'ai Stores).
Fujita & Co., Mukden.
Fukien Drug Company.
Fukin & Co.
Fukui & Co., Shanghai.
Funder, W., & Co., Shanghai.
Fung Chong, Shanghai.
Fung Tang, Shanghai.
Furukawa & Co., Shanghai.
Gabhai, M. N., & Co.
Gaillard, J., Shanghai.
Gakuyodo Mori, Canton.
Gallusser & Co.
Gande, Price, & Co.
Garner, Quelch, & Co.
Gaston Williams & Wigmore Far Eastern Division Inc., Shanghai.
Gates, F.
Geddes & Co.
Geddos & Co., Ltd., Shanghai.
General Accident, Fire & Life Assurance Company.
General Electric Company.
General Electric Company of China Limited.
General Electric Company of New York.
Gérassime Touliatos
Gerin, Drevard, & Co.
Gerolimatos, D., Yunnan Fu.
Getz Bros., & Co., Shanghai.
Gibb, Livingston, & Co.
Gibbons, J. & Co.
Gidai Yoko, Shanghai.
Gillard, G. M. & Co. Peking.
Gillespie & Co.
Gilman & Co.
Ging Chong Hung & Co
Gittins & Co.
Glaeser, F. A., Ltd. (Conrad Wm. Schmidt).
Glaxo Limited.
Glen Line Sleamers.
Glikin, E. I.
Goldenberg, H., & Co.
Goldsmith, Leopold A.
Gonda Shoten, Tiehling.
Gordes.
Gorden & Co.
Government Universities in China.
Goyet, Shanghai.
Grand Hôtel des Wagons-lits, Peking.
Grant, Archibald, Hankow.
Grayrigge, G., Shanghai.
Great China Dispensary.
Great Eastern Co., Ltd., Shanghai.
Great Eastern Dispensary.
Great Northern Telegraph Company.
Green, S., Shanghai
Greer, H. & W., Limited.
Greig, M. W., & C.
Grenard, Bettines & Co.
Griffith, T. E., Limited, Canton.
Griffiths' Buchery.
Grilk, G. J., Shanghai.
Grimes, A. C.
Grimshaw, R.
Gromuiko, I. I., Horbin.
Grosjean & Co, Hankow.
Grundy, R.
Grundy, V., Shanghai.
Guarantee Trust Company of New York.
Guardian Assurance Co.
Gula Kalumpang Rubber Estates, Limited.
Gunn, Hugh, Mukden.
Guzdar Dhun H.
Hai Ho Conservancy Commission, Tientsin.
Hall & Holtz, Limited.
Han Yeh Ping Iron & Coal Company.
Handa Menko, and Company, Shanghai.
Handel Maatschappij, N. V. (Tay Tjhiang Hong), Shanghai.
Hankow Club Ltd.
Hankow Dispensary Limited.
Hankow Ice Works (Corsane, Anderson, & Co).
Hankow International Hospital.
Hankow Light & Power Company.
Hankow Printing Office.
Hankow Race Club & Recreation Ground Ltd.
Hankow Waterworks.
Hankow Wharf & Godown Company Ltd.

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Hannibal, W. A., & Co., Canton.
Hansen Wallace J., Canton.
Hansen, McNeill, Jones & Wright, Shanghai.
Hardoon, S. A.
Hardy, Walter.
Harper, Ralph, & Co.
Hartwell, P. F.
Harvey's Billposting Agency.
Harvie, Cook, & Co.
Harvie, J. A.
Hatch, Carter, & Co.
Hattori, K., Shanghai.
Hausheer, M. E., Shanghai.
Haworth, R., & Co., Limited.
Hay William & Co.
Heath & Co. Limited.
Heath, P., & Co.
Heffer, F. C., & Co.
Heiman, S., & Co.
Hemmerdinger Frères.
Hemmings & Berkley, Hankow.
Henderson & Co.
Heng Chang Ter, Newchwang.
Heng Cheong & Co., Amoy.
Heng Tick Hoat and Company, Amoy.
Henningsen, H. F., Peking.
Héron, Charles, & Co.
Hetherington, J., & Sons.
Hewett, W., & Co.
Hill, H. G., Shanghai.
Hipwell, P.
Hirao & Co, Antung.
Hirsbrunner & Co., Tientsin.
His Majesty's Supreme Court for China.
Ho Chay Co., Amoy.
Ho En Seong, Nanking.
Hock Cheang and Company, Swatow.
Hogg and Karanjia Ltd., Canton.
Hogg, E. Jenner, Shanghai.
Holgate, L. G.
Holland-China Trading Company.
Holiday, C, & Co.
Holt's Wharf, Shanghai,
Hong Kong Fire Insurance Company.
Hong Kong and Shanghai Banking Corporation.
Hong Sun, Shanghai.
Honig, Bertin.
Hongkew Book Store.
Honigsberg, H. S., & Co., Shanghai.
Hoo Aik and Company, Swatow.
Hopkins, Dunn, & Co.
Horenstein, Tientsin.
Horrobin, S. L.
Horse Bazaar and Motor Company, Limited, Shanghai.
Hotchand Vishindas, & Co., Shanghai.
Hôtel de France, Shanghai.
Hôtel de la Paix, Tientsin.
Hôtel de Pékin, Peking.
Houvenier H. A. (Mason, Scheidler. & Co.)
Howarth, Richard, & Co.
Hsiao, C. N., Dr (Union Disp.), Tientsin.
Hsin, Chong Cycle Co.
Hsin Cong & Co., Shanghai.
Hsing Kee.
Hsing Tai, Shanghai.
Hsingli & Co., Chungking and Shanghai.
Hsu, W. T. O., (Imperial Medical College).
Hua Eng. Tai, Swatow.
Hua Min Dispensary, Swatow.
Hubbard, E. W.
Huber, E., &., Co,, Shanghai.
Hudson & Co. Ningpo.
Hueber, T., & Co., Shanghai.
Humphreys, W. G., & Co.
Hung Chong Ter, Newchwang.
Hung Tah Medicine Co., Shanghai.
Hunt, Newchwang.
Huntley & Palmer, Limited.
Hupei Government Cotton Mill, Hankow.
Hurst, M. and Company, Limited.
Hutchison, Herbert, & Co.
Hutchison, John D. & Co.
Hwa De & Co., Chefoo.
Iah Leng Dispensary, Swatow.
Iah Siu Dispensary, Swatow
Iak Sang Dispensary, Swatow.
Ilbert & Co. Ltd.
Imperial Hotel Limited, Tientsin.
Indo-China Steam Navigation Company.
Industrial Trading Co., Chefoo.
Indra Line of Steamers.
Inniss & Riddle.
Inshallah Dairy Farm and Stock Company.
International Banking Corporation.
International Bicycle Company.
International Book and Stationery Store.
International Cotton Manufacturing Company Limited.
International Dispesary, Shanghai.
International Dock, Shanghai.
International Estate and Finance Company, Shanghai.
International Export Company, (Kiangsu) Ltd., Nanking.
International Export Co. Limited, Hankow.
International Import and Export Co., Shanghai
International Recreation Club, Peking.
International Saving Society, Shanghai.
Isenman & Smith, Drs.
Italian-Chinese Import and Export Company, Hankow.
Italian Trading Co.
Ito, G., Shanghai.
Itoh, C., & Co., Shanghai.
Ivy Dairy, Shanghai.
Ivy & Robinson, Drs.
Jacks, William, & Co.
Jackson, Hanwell, Jackson, & Neild, Drs.
Jackson J. A., & Co.
Jai Tai Chang, Shanghai.
Jak Leng Dispansary, Swatow.
Jak Seng Dispensary Co., Swatow.
Jak Sui Dispensary, Swatow.
Japan Cotton Trading Company, Ltd. Shanghai, (Nippon Menkwa Kabushiki, Kaisha).
Japan Dental Manufacturing Coy., Shanghai.
Japanese Red Cross Hospital, Mukden.
Japanese Posts and Telegraphs in Manchuria.
Jardine, Matheson & Co., Limited.
Java Consolidated Rubber and Coffee Estates Limited.
Java Sea and Fire Insurance Company.
Jee, Pond, M., Dr.
Jeejeebhoy, D., & Co., Canton.
Jemadar Buddha Singh (Sikh Gurdwara).
Jensen, G. S.
Jin Ann Dispensary, Swatow.

Jin Sin Tong, Amoy.
Joseph, Bros., Shanghai.
Joseph, Ellis, Shanghai.
Joseph, J. H., Shanghai.
Joseph, R. M.
Jourdan, Ami-Tcheones Yunnan.
Jovansen, M. Miss, Tientsin.
Judah & Meyers.
Jun Chee, Tientsin.
Juvet Leo., Tientsin.
Kadoorie, E. S., Shanghai.
Kadoorie, R. E. Shanghai.
Kai See & Co. Amoy.
Kailan Mining Administration.
Kaitendo Company, Newchwang.
Kakiage, B., & Co., Shanghai.
Kalachand & Co.
Kale, E.
Kalgan Dairy Farm.
Kameya (Kamaya), S., & Co., Antung.
Kamuuting (in Kedah) Rubber Plantation Co., Limited.
Kansaki & Co., Newchwang.
Kapayang Rubber Estate Company, Limited.
Karamelahi, H. Z. H., & Co., Shanghai.
Karatzas Bros.
Karimbaksh, H. A. J.
Kashimura Company, Tientsin.
Kathe Lim, Mrs., Swatow.
Kato & Co.
Kavarana, B. F., & Co., Canton.
Kavarana, M. H., & Sons, Canton.
Kavarana, S. F., Canton.
Kay, W., & Co.
Kaye, C. B., & Co.
Kelly & Walsh Limited.
Kemp, Thomas, & Co.
Kempton, M. K.
Kent Mounsey, Tientsin.
Kermani, R. S., Shanghai.
Kaylock, Pratt and Hobbs.
Keystone Tobacco Company Limited.
Kew, Chadwick, Dr., Shanghai.
Khuri, S. A.
Ki Heng Co., Swatow.
Kiangnan Dock and Engineering Works.
Kiangsu Chemical Works, Shanghai.
Kin Yamei, Tientsin.
King, H. Y., Dr.
King, Zunglieh, D.
Kingsley, T. L., & Co.
Klemantaski, Bates & Co.
Knapp, W. B., & Co., Shanghai.
Ko Bros., Amoy.
Kochien Transport and Towboat Company Limited.
Kodera, & Co.
Konshyn, N. N., Limited, Shanghai.
Koosnetzoff A., & Co., Shanghai.
Kopelman, S. I.
Kowkee, J. L., & Co., Shanghai.
Kroewoe, Java Plantations Limited.
Ku, S. D., Chefoo.
Ku. Yuan & Co., Chefoo.
Kua, Seng, Watt & Co., Amoy.
Kuang Li. Ho., Shanghai.
Kuang, Sui Chiang Disp., Swatow.
Kukushkin, A. G., Harbin.
Kung Ho & Co., Tientsin.
Kung Yik Cotton Spinning and Weaving Company Limited.
Kuroki & Co., Shanghai.
Kwan, K. H., Dr., Tientsin.
Kwang Chi Shiang, Tientsin.
Kwang Tung Electric Supply Co., Ltd., Canton.
Kwong Chek Dispensary, Swatow.
Kwong Fat Yuen, Shanghai.
Kwong On & Co. (China Dispensary), Canton.
Kwong Shing, Swatow.
Kwong Tung Ice Co. Ltd., Canton.
Kwong Wo Company, Canton.
Kyosan Yoko, Shanghai.
La Belle Jardinière (E. A. Culpeck.)
La Generale Soies, Canton.
Lafuente & Wootten, Shanghai.
Lalcacca & Co.
Lam Fong Drug Company, Amoy.
Land Investment Company, Limited.
Landau, A., Shanghai.
Lane Crawford and Co., Limited.
Langkat Company, Shanghai.
Lao Sen Kee, Hankow.
Lao Kung Mow Cotton Spinning and Weaving Company, Limited.
Large, F., & Co.
Lau, Bittakshing & Co., Canton.
Lau, E. C., Foochow.
Lau Tsz Wai, Shameen, Canton.
Lau Woodland, & Co., Canton.
Laurent, Marius.
Lauro Cinema Co.
Lavers & Clark.
Law, H. D., & Co.
Lazarus, N. (G. Tobias), Shanghai.
Le Lion (Life Assurance Co.)
Le Munyon, Peking.
League, T. J. (Union Business Agency), Tientsin.
Lee Bros. & Co., Swatow.
Lee Jui, Kheng, Swatow.
Lee Sen Ann Dispensary, Swatow.
Lee Tai Cheang, Swatow.
Leeds, E. S., & Co., Newchwang.
Legations of Allied and Neutral Powers Peking.
Legation Pharmacy (J. Henderson).
Lekhomall Pinyamall.
L'Energee Electrique de Tientsin.
Lem Pah Wo, Canton.
Lem Tak Se, Swatow.
Lerner, M. J., Harbin.
Lesarovitch, D. M., Harbin.
Leslie, T., Shanghai.
Lester, W. H Kiukiang.
Lester, Johnson, & Morriss.
Lever Brothers, Limited.
Levy, Leone A., Shanghai.
Levy, Simon & Co.
Lewis Berger & Sons, Limited.
Ley, C.
Leyte, F.
Liang Dau, An, Hankow.
Liao River Conservancy Authority Newchwang.
Liddell, Bros. & Co.
Liddell, K. & Co.
Lih Teh Oil Mill Company, Limited, Shanghai.
Lim Chin Tsong & Co., Amoy.
Lim, E. V. S., & Co., Swatow.
L'Imprimerie Francaise, Shanghai.
L'Imprimerie de Tou Se Wei, Shanghai.

Ling Chong Cycle Co.
Lion, Lucien.
Little, Adams & Wood, Canton.
Little, O. S.
Little, William, & Co.
Litvinoff & Co.
Liverman, G. S., & Co., Limited.
Liverpool, London and Globe Insurance Company, Limited.
Liverpool Salvage Association.
Llewellyn & Co., Limited.
Lloyd's Register of British and Foreign Shipping.
Loa Hai Shing, Shanghai.
Lo Wai Disp., Canton.
Loa-Wai Dispensary, Canton.
London and Lancashire Fire Insurance Co., Limited.
London Guarantee & Accident Co., Limited.
London Mission.
London Salvage Association.
Loo Teh Kee, Shanghai.
Lopato, A., & Sons, Limited.
Loup and Young, Tientsin.
Louvain.
Lowe, Bingham, and Matthews.
Lowe, F. H.
Lowe & Co., J., Shanghai.
Loxley, W. R., & Co.
L. P. Medical Hall, Foochow.
Lu Si. W. (Foochow Pharmacy).
Lucas, S. E. Peking.
Luen Steamship Company, Limited.
Luk Wo & Co. (Luk Wo Dispensary), Canton.
L'Union de Paris (compagnie d'Assurances), Shanghai.
Ma Fel & Co., Shanghai.
Macbeth, Pawsey, & Co.
Macdonald, Ronald (H. Whitworth & Co., Manchester).
Macdonald, Thomas & Co.
Macdonnell Chow Corporation, Shanghai.
Macey & Co.
Mack J., & Co., Tientsin.
Mackay, A. H., & Co.
MacKenzie, A. C.
MacKenzie & Co, Limited.
Mackie, A., & Co.
Mac'ay & Co.
Macleod, Marshall, Marsh, Billinghurst & Murray, Drs, Shanghai.
Macleod, N., Dr.
Mactavish & Lehmann, Limited, Shanghai.
Macy, G. H., & Co.
Madier, Freres, Shanghai.
Magasin fransais d'Alimentation, Shanghai.
Magasins generaux.
Magill & Co.
Main, S. D.
Maison de Perfumerie, Shanghai,
Maison Parisienne (Au Petit Louvre).
Maison des Modes, Shanghai.
Maitland & Co.
Maitland & Fearon.
Major Brothers, Limited.
Malcampo & Co., Amoy.
Malthoid Roofing Manufacturers, Shanghai.
Manchuria Christian College, Mukden.
Manchurian Company, Limited.
Manila Shanghai Export & Import Co.
Manini, E., Hankow.
Manners, John.
Mappin & Web, Limited.
Marco, Finkelstein & Co., Shanghai.
Maritime Custom Houses (Throughout China.)
Markt & Co., Shanghai.
Marques, Chang & Pereira & Co., Shanghai
Marthoud Freres.
Martin, W., & Co.
Mascarello, H., Chungking.
Masuda and Company, Shanghai.
Matheson, G. & Co.
Matsuda Yoko, Tientsin.
Matsumoto & Co., Mukden.
Matsuoko & Co., Mukden.
Mavrokephalos & Co., Hankow.
Mayers, E. J., Amoy.
McBain, G.
McDermid Brothers.
McDermid, R. R.
McGillivray.
McKean, S. H.
McMullan, James, & Co, Limited, Chefoo.
Mee Cheung Studio, Amoy.
Mehta & Co., Foochow.
Mehta, M. N., Canton.
Mei Te Cheng, Tientsin.
Meiji Trading Company, Shanghai.
Melvani R. D., and Company, Canton.
Mencarini and Co.
Menga, C., Tientsin.
Mercantile Bank of India, Limited.
Mercantile Printing Co.
Methodist Publishing House.
Metropole Cafe, Tientsin.
Meurer Freres.
Meyer, M.
Michael, Albert, Shanghai.
Middleton & Co.
Miffret, A., Hankow.
Miller, E. D.
Minemura, S. & Co, Tsingtao.
Ming Chong Cycle Company.
Ministries and Departments of the Chinese Government.
Minseng Dispensary, Hankow.
Mission Book Co., Shanghai.
Missionary Home & Agency, Shanghai.
Mitsubishi Company.
Mitsui Bussan Kaisha Ltd. (Mitsui & Co., Ltd., in Europe & America).
Moalem, J. Joseph, Shanghai.
Mogra, E. R., & Co., Canton.
Moksey, H. J. (A. B. Svenska, Kullager Fabriken).
Molchanoff Pechatnoff & Co., Hankow.
Moller & Co.
Monbaron, Charles, Hankow.
Monbaron & Vanderetegen, Hankow.
Mong Hong, Swatow.
Moore, J. H., Shanghai.
Moore, L., & Co.
Moorhead & Halse.
Morgan Crucible Company, Limited.
Morse, G. S., & Co., Shanghai.
Mortimer Reid & Slee.
Mosca & Prario, Shanghai.
Moser, J. H., Hankow.
Mossop, A. G.
Moukden Hospital, Mukden.
Moutrie, S., & Co, Limited.
Moyroux, V.

Moysey, H. J.
Mukden Trading Co.
Muller Phipps (Asia) Ltd., Shanghai.
Municipal Councils of British, Allied and Neutral Concessions and of the International Concessions at Shanghai.
Murphy, J. R. Dowler, Forbes & Co.
Mustard & Co.
Mutual Stores, Canton.
Nabholz & Co.
Nagai Bunko, Shanghai.
Nagano, Yoko.
Nagai Wata Kaisha Ltd., Shanghai.
Naisbin Company.
Nakagiri & Co, Shanghai.
Nakvasin, D. J. & Co., Hankow.
Nanking Dispensary, Nanking.
Nanri Yoko
Nanyang Dispensary.
Nathan, M. J.
National Cash Register Company.
National Mercantile Corporation, Shanghai.
National Provincial Plate Glass & General Insurance Co., Limited.
National Union Society of Bedford.
Naval College, Pagoda, Anchorage.
Navalrai, M., Canton.
Naylor, J. & Co.
Neill, James, & Co.
Nemazee, H. M. H., & Co.. Shanghai.
Neotia & Co.
Nernheim & Hebda, Harbin.
Nestle and Anglo-Swiss Milk Company.
Netherlands Harbour Works Company.
Netherlands Lloyd of Amsterdam and Batavia Marine Insurance Co., Shanghai.
Netherlands Trading Society.
Nettle, P. Edward.
New Amoy Dock Company.
New Chinese Antimony Company.
New Engineering and Shipbuilding Works, Limited.
New Zealand Insurance Company.
Newchwang Wharf and Godown Company.
Newman, E.
Nicholas & Co.
Nicholas Tsu Engineering & Shipbuilding Works.
Nielson and Winthers (China Engineering Co., Ltd.)
Nigniewitzky.
Nikka, Yoko.
Nippon Marine Ins. Coy. Ltd., Shanghai.
Nippon Menkwa Kabushiki Kaisha, Hankow. (Japan Cotton Trading Co.)
Nippon Paint Manfg. Company, Shanghai.
Nippon Yusen Kaisha.
Nisshin Kisen Kaisha.
Nisshin Yakubo, Shanghai.
Noel Murray, & Co., Limited.
Noor Mohammed & Co.
Nor Kung Leong, Canton.
Norbury & Co.
Norbury, Eric.
Norbury, F. J., & Son (Proprietors of British Medical Imports Co.)
Norbury, Natzio, & Co, Limited.
Nordish Fjer Fabrick, Shanghai.
Noronha Fernandez & Co., Canton.
North British Mercantile Insurance Company.
North China Daily Mail, Tientsin.
North China Daily News and Herald, Limited.
North China Engineering Company.
North China Insurance Company, Limited.
North China Printing and Publishing Company.
North China Produce Company.
North Great China Dispensary, Tientsin.
Northern Assurance Company.
Norwegian Lloyd Insurance Co., Shanghai.
Noury & Co.
Nozawa Gumi, Shanghai.
Nun Cheng Lo (En Ching Low), Tientsin.
Nutter, Walter, & Co.
Nye, S. P., Dr.
Ocean Accident and Guarantee Company.
Ocean Marine Insurance Company.
Ocean Steamship Co., Limited.
Odell & Co., Foochow.
Office Appliance Co., Shanghai.
Office of Works, His Majesty's.
Okura & Co.
Old Dock, Shanghai.
Old Ningpo Wharf, Shanghai.
Olivier & Co.
Olivier Export and Import Company.
Olsen & Co.
Omi & Co. Newchang.
Ommid & Co.
Ong Mah Chao & Co., Amoy.
Onomura & Co., Shanghai.
Opium Bonded Godown, Shanghai.
Orient Trading Company.
Oriental Advertising Company.
Oriental Cigarette and Tobacco Co.
Oriental Cotton Spinning Co., Ltd., Shanghai.
Oriental Dispensary, Shanghai.
Oriental Export Company, Chefoo.
Oriental Optical Company, Shanghai.
Oriental Press, Shanghai.
Oriental Transportation & Trading, Coy. Ltd., Shanghai.
Osaka Kobayashi Shoten, Shanghai.
Osaka Shosen Kaisha, Canton and Shanghai.
Osawa Yoko, Tientsin.
Oskima & Co., Mukden.
Oussiatinski, A. K., Chefoo.
Overseas Trading Co., of California.
Oxford University Press, China Agency, Shanghai.
Oxygen and Drum Company.
Pabaney, E.
Pacific Mail Steamship Company.
Paizis, Ch. J., & Co., Chefoo.
Paizis & Co.
Palace Hotel, Shanghai.
Palatine Insurance Co., Ltd.
Palmer & Turner.
Pang, C. E., Hankow.
Pang Hing & Co., Foochow.
Panoff, J. K., & Co.
Pao Chen Dispensary, Swatow.
Paradissis & Co., Chefoo.
Parisian Hairdressing Saloon, Shanghai.
Parker, J. H. P., & Co.
Parker, Reilly, & Co.
Parker & Smith.
Parsee Trading Company.
Patel, A. C., & Co.
Patel, J. B., Canton.
Patell & Co.

Pathé Phonocine Machine.
Patisserie Parisienne, Shanghai.
Paturel, C., Shanghai.
Paul, L., & Co., Shanghai.
Paulsen & Bayes-Davey.
Pavri, K. S., Canton.
Pearce & Garriock.
Pearson, S., & Son, Limited.
Pei Yang (Medical College), Tientsin.
Peiyang Tannery.
Peking Chinese Electric Light & Power Co., Peking.
Peking Daily News.
Peking Electric Light Co., Ltd., Peking.
Peking Gazette.
Peking Motor Company (Chinsin Chao).
Peking Pavilion.
Peking Syndicate, Ltd.
Peking Technical College.
Pengkalan Durian Estate, Ltd., Shanghai.
Pennell, E. & Co.
Permata Rubber Estate, Limited.
Perrin, Cooper & Co., Tientsin.
Persian Commercial Company, Shanghai.
Petersen, A., & Co., Hankow.
Peterson, V.
Pfister, R., & Co., Shanghai.
Philippidi, C. M., Chungking.
Phillips, Walter, Dr.
Phœnix Assurance Company.
Picca & Co. (Pharmacy Central).
Pickwick, F. H.
Pierson, P. J. F., Shanghai.
Pike, A. T. J.
Pilcher, H. W.
Platt, Macleod & Wilson.
P. and O. Steam Navigation Company.
Po Tai Wo & Co., Swatow.
Po Wah & Co., Canton.
Po Wai Dispensary, Swatow and Canton.
Polverino, Adolfo, Chefoo.
Poo Tung & Co., Swatow.
Poohoomal Mulliamul Amer, Hankow.
Poohoomull Bros., Canton and Shanghai.
Pootung Wharves, Shanghai.
Pooyuen Kung.
Popoff Bros. & Co , Harbin.
Popoff Frères, C. & S.
Pottinger & Company.
Powell, S. J. & Co.
Presse Orientale, La.
Price, H., Nanchang.
Price's (China), Limited.
Priestwood, J. G.
Probst, Hanbury, & Co.
Produce Export Company, Limited.
Protopapas & Co.
Provincial Governments and their Departments throughout China.
Pursumall, T., Canton.
Putbod, A. Shanghai.
Queen's Hotel, Tientsin.
Quelch, C. W. & Co., Shanghai.
Racine, Ackermann, & Co.
Railton & Co., Ltd., Chefoo.
Railways, Chinese (all).
Rakusen, H., & Co., Shanghai.
Ramello, F., Hankow.
Ramos Amusement Company (Olympic & Victoria Theatres), Shanghai.
Ramsay & Co., Hankow.
Ramsay, N. B., Shanghai.
Rasool, C. J., & Son.
Rayner, Heusser, & Co.
Real Estate and Trading Co., Ltd., Hankow.
Red Hand Compositions, Ltd.
Reid, Evans, & Co.
Reiss, & Co.
Reiss, Hugo & Co.
Rembrandt Photo Company.
Remington Typewriter Company.
Repah Rubber and Tapico Estates.
Representation for British Manufacturers, Limited.
Reuter Telegram Company.
Reynaud & Colinet, Newchwang.
Reynolds, W. G., Dr., Canton.
Richards, J. H. Shanghai.
Rigge, H. E.
Riggio, A.
Rint'ai Stores.
Rizaeff Frères, Shanghai.
Robert Dollar Company, The.
Robinson Piano Company.
Rodsil & Co.
Rondon, L.
Roneo Limited.
Rose, Downs & Thompson, Limited.
Rose, Hewett & Co.
Ross, Alex & Co.
Roth, B., & Co.
Rouse, E. H.
Rouse, Graham & Co., Chefoo.
Rousseau, E.
Roxburgh, R., Limited.
Royal Exchange Assurance Corporation.
Royal Insurance Company, Ltd.
Royal Mail Steam Packet Company.
Rozario & Co., Shanghai.
Russian Internal and Export Trading Co.
Russo-Asiatic Bank.
Russo British Mining & Industrial Co., Tientsin.
Rutherford, N. H.
Sadikoff, H. H. K.
Saey Tai, Shanghai.
Sakamoto & Co., Mukden.
Salmon, J. E.
Sam, Joe & Co.
Samson, E. (Eastman & Co.).
Samuel & Co., Limited.
Sanderson & Co., Hankow.
Sang Cheong Yue, Shanghai.
Sanitas Packing Co., Shanghai.
Sanrin Tobacco Company.
Saou Kee, Shanghai.
Sassoon, D., & Co , Limited.
Sassoon, E. D., & Co.
Satoh Shokai, Shanghai.
Sauvayre, Shanghai.
Schiller & Co.
Schlaudecker, Eug., Chefoo.
Schmidt, Conrad Wm. (F. A. Glaeser, Ltd.).
Scotson, James Mackenzie Stewart & Co., (Manchester) Ltd.
Scott & Bowne, Limited.
Scott, Harding & Co.
Scottish Union & National Insurance Company.
Sea Insurance Company, Ltd.
Seishin & Co., Mukden and Newchwang.
Semagaga Rubber Company, Limited.
Semambu Rubber Estates, Limited.
Senawang Rubber Estates, Limited.

Seng Ann Hong Kee Disp., Swatow.
Seng Kee, Amoy.
Sennet Frères.
Senri & Co., Mukden.
Seo & Co., Mukden.
Serebriannikoff, S. A., Shanghai.
Seth, S. A,. Shanghai.
Seu Yin Sei Disp., Foochow.
Shahmoon, E. E., Shanghai.
Shahmoon, S. E., Shanghai.
Shainin, L., Shainin's Russian Provision Stores.
Shameen Lawn Tennis Club, Canton.
Shang, Tai Ye, & Co., Tientsin.
Shanghai Building Company.
Shanghai Club.
Shanghai Cotton Manufacturing Company.
Shanghai Dispensary.
Shanghai Dock and Engineering Company, Limited.
Shanghai Electric and Asbestos Company, Limited.
Shanghai Electrical Construction Company.
Shanghai Gas Company.
Shanghai General Hospital.
Shanghai General Store, Shanghai.
Shanghai Golf Club.
Shanghai & Hongkew Wharf Co., Limited.
Shanghai Horse Bazaar and Motor Co. Ltd.,
Shanghai Ice and Cold Storage Company.
Shanghai Import and Export Company, Shanghai.
Shanghai Klebang Rubber Estates, Limited.
Shanghai Land Investment Company.
Shanghai Life Insurance Co., Shanghai.
Shanghai Malay Rubber Estates, Limited.
Shanghai Mercury, Limited
Shanghai Mutual Telephone Company, Limited.
Shanghai Nanyang Brothers Tobacco Co.
Shanghai Optical Company.
Shanghai Paper Mill.
Shanghai Silk Spinning Co., Ltd., Shanghai.
Shanghai Stores Company.
Shanghai and Sumatra Tobacco Company, Limited.
Shanghai Tannery Company, Limited.
Shanghai Times.
Shanghai Toilet Club.
Shanghai Tug and Lighter Company.
Shanghai Waterworks Company, Limited.
Shantung Drug Stores, Chefoo.
Shantung Products Export Co., Chefoo.
Shantung Silk and Lace Company.
Shaw, Geo. L., Antung.
Shaw Geo. L., Brothers, Mukden.
Shawhsing, S. N., Company, Newchwang.
Shekury, G. I.
Shengow & Co., Hankow.
Shewan, Tomes & Co.
Shinano & Co., Mukden.
Shing (Ching) Kee, Amoy.
Shing Yue & Co., Shanghai.
Shinri, Yoko.
Shroff, P. B.
Shun, Chang & Co., Chefoo.
Shun Chee & Co., 16 Bruce Road, Tientsin.
Shun, Kee & Co., Shanghai.
Shun Tah & Co., Shanghai.
Shushterovitch, G., Harbin.
Sikk Gurdwara (Jemadar Buddha Singh).
Silas & Co. Shanghai.
Silbermann, & Co.
Sims & Co., Tientsin.
Sin An Tong Dispensary, Amoy.
Sin Hong Ho, Amoy.
Sin Jen Tong, Amoy.
Sin Se Tong, Amoy.
Sin Tek Kee, Amoy.
Sincere Co.
Sing, A., Shanghai.
Sing, Chong & Co.
Sing, Tai, Chefoo.
Singer Sewing Machine Company.
Sino-Foreign Coal Mining Co., Limited (T'ung Hsing), Tientsin.
Sino Swiss Commercial Co.
Sit Heng & Co., Amoy.
Siu Jen Tong, Amoy.
Siu Ling Dispensary, Swatow.
Siu-Se-Tong, Amoy.
Skinn, Alfred John.
Sligh, J.
Slowe & Co.
Smith, Edwin R., D.D.S.
Smith, F. W., Chefoo.
Smith, L. H., & Co.
Societe Anonyme Belge pour L'Industrie des Oeufs, Hankow.
Société Anonyme de Mines de Luhan.
Société Belge de Chemins de Feren Chine.
Société Commissionaria di Esportazione.
Société d'Exportation et d'Importation Coloniales, Tientsin.
Société Fonciere de Shameen, Canton.
Société forestière de Hailin et de Manchurie.
Société franco-chinoise de Batillerie et Cabotage en Chine.
Sociétté franco-chinoise de Credit.
Société Franco-Chinoise d'Entreprises Générales et de Travaux Publics (Successors of Establishments Fei Yen Ateliers de Constructions Mecaniques), Peking.
Société indo-chinoise.
Soeka Warna Tea Estate.
Solina, R. V., & Co. (Viccajee, F. & R., Proprietors).
Soloman, S. J.
Somekh, B. A., Shanghai.
Somekh, D. S.
Somekh, S. S., Shanghai.
South British Insurance Company, Limited.
South China Trading Co., Canton.
South Manchuria Railway Company.
Sowa, K. and Company, Shanghai.
Soychee Cotton Spinning Company, Limited.
Spalinger, U. Canton.
Sparke, C. E.
Speyer, C.
Spunt, J. & Co.
Squires, Bingham Co., Shanghai.
St. Nicholas Industrial School for Blind Girls, Mukden.
St. Vourvoulias, Tientsin.
Standard Bank of South Africa.
Standard Life Assurance Company.
Standard Marine Insurance Co., Ltd.
Standard Oil Company of New York.
Star Rickshaw & Garage Co., Shanghai.
State Assurance Co., Limited, Shanghai.
Stearns, J. C.
Steiner, F., & Co., Limited.
Stewardson, R. E., Shanghai.
Straits and China Textile Co., Ltd., Shanghai.

Subira, J. M.
Sudka, J. A.
Sugiyama & Co., Canton.
Sui Chong & Shun.
Sui Leng Dispensary, Swatow.
Sullivan J., & Co.
Sulzer, Rudolph, & Co.
Sumitomo Bank, Ltd.
Sumitomo Yoko.
Sun Insurance Office Company.
Sun Life Assurance Company of Canada.
Sung Chuan Tien and Co., Shantung.
Sung, Y. S., Shanghai.
Sungala Rubber Estate, Limited.
Supreme Court for China (H M.)
Suzuki & Co., Shanghai and Hankow.
Svenska Kullager Fabriken A/B (Moksey, H. J.).
Swatow Dispensary.
Syndicat industriel et commercial, Peking.
Sze Hing & Co., Chefoo.
Sys, Peter & Co.
Szechwan Co-operative Soc. Ltd., Chungking
Tabaqueria Filipina.
Tackey, W. M., & Co.
Tai, E., Tientsin.
Tai Feng Kung Sen.
Tai Fu Lim, Dr., Newchwang.
Tai King & Co., Canton.
Tai On & Co. (The Canton Medical Hall), Canton.
Tai Wah Dispensary, Swatow.
Taifoong Canned Goods Co.
Taikoo Sugar Refining Co., Limited.
Taiping Rubber Estates.
Taiseng & Co., Foochow.
Taiseng Printing Office, Hankow.
Tait & Co.
Takaiwa, K., & Co.
Takata & Co., Shanghai.
Takkee & Co., Foochow.
Taku Tug and Lighter Company Limited.
Talati Brothers, Peking and Tientsin.
Talati & Co., Tientsin.
Talow Dispensary.
Tan Seong Chee & Co., Amoy.
Tannerie franco-chinoise.
Tata, Sons, & Co., Shanghai.
Tay Choon Keng, Amoy.
Tay Tjhiang Hong (Handel Maatschappij, N. V.) Shanghai.
Taylor, Albert.
Taylor & Co.
Technische Export Maatschappy Azie, Shanghai.
Teerathdas, N., Shanghai.
Teesdale & Godfrey.
Teh Kee Dispensary, Hankow.
Tehun Tet Dispensary, Swatow.
Tek Hua Dispensary, Swatow.
Tek Shun Hing, Chefoo.
Teplitzky, M. L. Import & Export.
Tetley, L. T., (Liquidator of the Austrian Export & Import Co. Ltd.), Shanghai.
The Trading Company, the Successors to Alexis Goobkin, A. Koosenetzoff & Co.
Theodore & Rawlins, Hankow.
Theological College, Mukden.
Thomas, F., & Co.
Thompson, A. E. S., & Co., Shanghai.
Thompson, G. H., & N., Snghai.
Thompson, Irwin.
Thompson, J., Tsingtao.
Thoresen, O.
Thunder, C.
Thurier & Kohr, Hankow.
Tibbey, H. M.
Tibesart, J. A.
Tien Yungwoo, Shanghai.
Tien Zung & Co.
Tientsin Bicycle Company, Amoy.
Tientsin Club.
Tientsin Dispensary.
Tientsin Gas and Electric Light Company.
Tientsin Ironworks Limited.
Tientsin Lighter Co., Limited.
Tientsin Native City Waterworks Limited.
Tientsin Press Limited.
Tientsin Soap Manufacturing Company.
Tientsin Tobacco Company.
Tientsin Waterworks Company Limited.
Tilley and Limby.
Times Dharwar & Co.
Tin Fah Hong (China Trading Co.)
Tin See Tong Dispensary, Amoy.
Tiram Estates Limited.
Tisdall, B. D., Amoy.
Tiriolo, C., & Co., Autung.
Toa & Co., Limited, Tientsin.
Toa Koshi, Shanghai.
Toa Tobacco Company, Newchwang and Shanghai.
Tobacco Products Corporation.
Toeg & Read, Shanghai.
Toh Tiong Hok, Amoy.
Tom, H., Tientsin.
Tom, S., Chefoo.
Ton Ying & Co.
Tong Chee Drug Co., Amoy.
Tong Cheong & Co., Amoy.
Ton Seng & Co., Amoy.
Tonglin & Co., Canton.
Torin & Co., Canton.
Toshado Shiten, Shanghai.
Towa & Co., Newchwang.
Travers Smith & Sons.
Trumann, R. N. & Co.
Tschurin, I. I., & Co., Harbin.
Tshun Tak Disp., Swatow.
Tsui, Y. Y., Dr., Tientsin.
Tsung Tsoon Sing, Amoy.
Tsurutani.
Tung Chi Dispensary, Shanghai.
Tung Ho & Co., Newchwang.
T'ung Hsing Sino-Foreign Coal-mining Co., Ltd., Tientsin (Doney & Co., Managers).
Tung Shen Te, Tientsin.
Tung Tai & Co.
Tung Teh Heng, Chefoo.
Tung Yu Brothers, Shanghai.
Tungshan Golf Club, Canton.
Tunkadoo Dock, Shanghai.
Tunkadoo Wharves.
Turner, E. W.
Twigg, P. O'Brien, Shanghai.
Twyford, J., & Co.
Tze Hop Shing, G., & Co., Tientsin.
Ullmann & Co.
Underwood Typewriter Company.
Union Assurance Company, Limited.
Union Business Agency (T. J. League), Tientsin.
Union Commercial Company, Liemitd.
Union Dispensary, Tientsin.

Union Insurance Society of Canton.
Union Marine Insurance Company.
Union Medical College.
United States Steel Products Company.
United Netherlands Lloyds.
Union Trading Co., Canton.
Urbaine (L') Fire Insurance Co., of Paris.
Vacuum Oil Company.
Vaid, K. Edulji, Canton.
Van Ess, A., & Co.
Vanderloo & Co., Shanghai.
Vanderstegen, L., & Co., Hankow.
Vania, A. D., Canton.
Varalda & Co., Shanghai.
Verenne, Th., & Compagnie, Canton.
Vasunia, J. P., Canton.
Venturi, F., Shanghai.
Veroudart.
Vicajee, F., & Co.
Viccajee, H., & Co.
Vickers, Limited.
Vicula Morosov, Newchwang.
Villa, A. P., & Brothers, Canton.
Viloudaki, & Co., Shanghai.
Vogue, Shanghai.
Volkart, Adolf, Shanghai.
Vrard & Co.
Wadman, H. P., Shanghai.
Wa Sun, Canton.
Wah Chang Mining and Smelting Co., Changsha.
Wah Loong, Canton.
Wah Mei Dispensary, Canton.
Wah Ming Optical Company.
Wah On Company, Canton.
Wai Chi, Tientsin.
Walker, Livingstone.
Wallem & Co., Shanghai.
Wang, Y. N., Dr., Tientsin and Peking.
Wannieck, L., Peking.
Warren, C. E., & Co., Canton.
Wassiamull Assomull & Co., Canton.
Waste Silk Boiling Company.
Watson, A. S., & Co., Limited.
Watt, W. T., Dr. (Imperial Medical College.)
Wattie, J. A., & Co., Limited.
Watts & Co.
Wee Hock, Siang & Co.
Weeks & Co., Limited.
Weglin, L.
Weihaiwei Land and Building Company.
Weippert, W. H. C., Amoy.
Wells Fargo & Co.
Wen Hua Printing Press, Hanknow.
West of Scotland Insurance Office Limited, Shanghai.
Western Electric Co.
Westinghouse Electric Export Co., Shanghai.
Westminster Tobacco Company.
Westphal, King, & Ramsay Limited.
Wheelock & Co.
Wheen, Edward, & Sons.
Whithall & Co., Limited.
White, Brothers.
White, David.
White-Cooper, Oppe & Master.
Whiteaway, Laidlaw, & Co.
Whitfield & Co.
Whitham, R. P., Shanghai.
Whitney, J. C., & Co.
Whitworth, Herbet, Limited.
Wilder & Co. (E. Widler & A. Woodgate), Chungking.
Wilder, E., and A. Woodgate (Widler & Co.), Chungking.
Wijk & Co.
Wilkinson, H. P., Shanghai.
Wilkinson, Heywood, & Clark, Limited
Wilkinson, T. M., & Co., Foochow.
Williams, Dr., Medicine Company.
Williams, K. J.
Wilson & Co.
Wing Tai.
Winston, Warwick, Dr.
Winteler, M.
Wisner & Co.
Wisner, P. F., & Co.
Wissotsky & Co.
Wo Sang, Canton.
Wong Ah Ming, Tientsin.
Wong Chuen Yung (British Manufactures' Agency), Shanghai.
Wong Hung Kee.
Wong Kwei Cheek, Shanghai.
Wong Shing Chong, Shanghai.
Wong Yuen Kee, Tientsin.
Wong Zung Chong, Shanghai.
Woo Chong.
Woo, M. L., Tientsin.
Woods, J., Hankow.
Woolen, Vosy, & Co., Limited.
Worthington Pump Company, Limited.
Wrightson & Co., Shanghai.
Wu Lien Teh, Dr., Harbin.
Wuchow Electric Light Co., Wuchow.
Yamamoto & Co., Tientsin.
Yan Sun & Co., Limited, Canton.
Yan Shau & Co., Limited, Canton.
Yang, J. C. & Co., Peking.
Yang, J., Peking.
Yangtsze Engineering Works.
Yangtsze Insurance Co., Limited.
Yangtsze Land and Finance Co.
Yangtsze Poo Cotton Mill, Shanghai.
Yap Eck Liok, Amoy.
Yat Ling Disp., Swatow.
Yates, T. M.
Yau, K. S., Dr., Peking and Tientsin.
Yee Gwan & Co., Amoy.
Yee Lung & Co., Canton.
Yen Fuh, Dr., Peking.
Yeoh Haing & Co.
Yeo Swee Swan & Co., Amoy.
Yik Sang Dispensary, Swatow.
Yishin & Co., Mukden.
Yoan Siu Dispensary, Swatow.
Yokohama Specie Bank
Yorkshire Insurance Company.
Yoshida & Co., Shanghai.
Young Brothers Trust Company, Chungking.
Yu Feng Kung Ssu, Chefoo.
Yu Tai.
Yuasa, T., & Co., Hankow and Shanghai.
Yue Chong Tai.
Yue Loong Hing Kee, Canton.
Yuen Cheong & Co., Shanghai.
Yuen Sui Chang Disp., Swatow.
Yuen Tah & Co., Shanghai.
Yui Tai & Co., Tientsin.
Yung Chi Dispensary, Shanghai.
Yung Fong Photo Supply Co., Peking.
Yung Hing Printing Co., Shanghai.

Yung Tung Lee of 60, Peking Road.
Yuwusei Yoko, Tiehling.
Za Chong Shun, Shanghai.
Zellensky, A. L., Shanghai.
Zi Ka Wei Press, Shanghai.
Ziervogel and Bolton, Drs., Shanghai.
Zong Lee & Sons, Shanghai.
Zundel, Emile, Manufacturing Company.

No. 8445.—In exercise of the powers conferred by Section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), the Governor-General in Council is pleased to direct that the following additions and alterations shall be made in the Schedule appended to this Department Notification No. 7762, dated the 7th July 1917, *viz* :—

ADDITIONS.

ARGENTINA, PARAGUAY AND URUGUAY.

All persons or bodies of persons whose names appear in the Statutory List under any one or more of these three countries are included in the Statutory List for each and all of these three countries.

Bennevitz, R., Buenos Aires, Argentina.
Dávila, José, Calle Bartolomé Mitre 857, Buenos Aires, Argentina.
Eppenstein, P., & Company, Paseo de Julio 643, Buenos Aires, Argentina.
Feliv, Felipe, Buenos Aires, Argentina.
Sadler, Bruno, Calle Mexico 543, Buenos Aires, Argentina.
Schmidt & Gülich, Calle Bartolomé Mitre 1265, and P. O. Box 813, Buenos Aires, Argentina.
Seras, Pedro, Calle Mexico 543, Buenos Aires, Argentina.

BOLIVIA.

Morales Hermanos (see Morales, Bertram & Company).
Ugrinovich Hermanos F., Uyuni.

BRAZIL.

Compania Lithographica Ypiranga, Rua Gusmoes 93, Sao Paulo ; and Santos.
Correa, Antonio José, Rua de Alfandega 112, Rio, de Janeiro.
Gundlach, Germano, & Company, Rua General Victorino 47 and 49, Porto Alegre.
Luce, Guilherme Adolfo, Rua 7 de Setembro 100, Porto Alegre.
Macedo, Alvaro, Rua San Pedro, 52, and Caixa Postal 1177, Rio de Janeiro.
Naschold, Carlos, Vol da Patria 156, Porto Alegre.
Salemi & Arra, Rua Santa Ephigenia 134, Sao Paulo.
Welge, K. M., Rua General Camara 139, Rio de Janeiro.
Ypiranga, Compania Lithographica, Rua Gusmoes 93, Sao Paulo ; and Santos.

CHILE.

Botica del Indio (see Limiñano, Pascual).
Gandarillas, Daniel, Casilla 3232, Valparaiso.
Grimm & Kern, S. en C., Calle Esmeralda 17, and Casilla 104, Valparaiso ; and Concepcion.
Limiñano, Pascual, (Botica del Indio), Santiago.
Oelckers, Carlos, Calbuco.
Saavedra, Benard & Company, San Augustin 6, Valparaiso ; Santiago ; and Concepcion.

COLOMBIA.

Cabranes, Carlina, Buenaventura.
Carvagal, Francisco, Orocui.
Escobar, Augustin, Cali.

DENMARK.

Bakteriologisk Kemisk Teknisk Laboratorium, (H. M. Hallas), Lemchesvej 11, Hellerup, Copenhagen.
European Trading Company, A/S., Nordre Frihavnsgade 83, Copenhagen.
Hallas, H. M., (Bakteriologisk Kemisk Teknisk Laboritorium), Lemchesvej 11, Hellerup Copenhagen.
Hirschfeld, L., & Company, Store Kirkestraede 1, Copenhagen.
Korsor Mekaniske Fiskenetfabrik, A/S., Frederikssundsvej 62 and Holsteinsg. 42, Copenhagen.
Schlesinger, Ernst, Christian IX.'s Gade 10, Copenhagen.
Schuchardt & Schütte's Filial, Norregade 7, Copenhagen.

ECUADOR.

Arce M., Pedro Pablo, Guayaquil.

MOROCCO.*

Amara, Rafael Ben, Tetuan.
Danan, Shalom, Tetuan.

NETHERLANDS.

Hoog, H. de, Waaldijk 35-43, Rotterdam.
Import and Export Maatschappy, N.V., Amsterdam and The Hague (see Algemeen Import and Export Maatschappy).
Lissauer, Jezaia, and Zonen, Gelderschekade 81, Amsterdam.
"Sinigar" Thee Plantage Maatschappy, Binnenrotte 30, Rotterdam. (No connection with Sinagar Thee Plantage Maatschappy).
Weiss, Elias, Prinsengracht 782 and 794, Amsterdam.
Wetering, D. van den, Oostkousdijk 8, Rotterdam.

NETHERLAND EAST INDIES.

Alofs, L., Belawan, Medan.
Becker, W., Sibolga.
Have, P. W. C., Ten, Batavia.
Jansen, J. B., Koeta Radja, Sumatra.
Kronberg, A., Sibolga.
Loilow Estate, Wori, Menado.
Manee (see Wani).
Nikerk, N., Sourabaya.
Pandel, C., Batavia.
Raetsfeld, R., Sourabay.
Scholtz, E A., Menado.
Sech Salim Bin Said Beftim, Menado.
Steenbergen, F. V., Batavia.
Ting Twoan, Menado.
Wani (*alias* Manee), Wori, Menado.

NORWAY.

Troye, William, A/S., Strandgate 70, Bergen.

PERU.

Benites, José T., Casilla 13, Lima.
Leadle y, Charles, (A. F. Oechsle), Lima.
Telleria, Ricardo, Apartado 948, Lima.

SPAIN.

Albiach, Manuel, Tarrogona.
Aznar y Rogla, Plaza del Guerillero Romeo 6-7, Calle Paz 17, and Calle Linan 3, Valencia.
Más, José Lopez (see Lopez Más, José).
Poveda Vilanova, José, Alicante.
Streitberger, Otto, Universidad 106, Barcelona.
Vilanova, José Poveda (see Poveda Vilanova, José).

SWEDEN.

Larson, C. L., Stigbergstorget 3, Gothenburg.
Shipman, Henry, Stockholm (see Schipmann, Heinrich).

VENEZUELA.

Casa Alemana (see Tinoco, Luis).
Rodriguez, Eduardo, Ciudad Bolivar.
Tinoco, Luis, (Casa Alemana), Maracaibo.
Yabrude, Salomon, Ciudad Bolivar.

REMOVALS.

ARGENTINA, PARAGUAY AND URUGUAY.

Camartino, Luis, Calle 25 de Mayo 179, Buenos Aires, Argentina.
Crespo, Arturo, Calle Maipu 457 and Calle Superí 1629, Buenos Aires, Argentina.
Eppenstein and Warren, Paseo de Julio 643, Buenos Aires, Argentina. (See P. Eppenstein and Company in "Additions to List.")
Ribas, Salgado and Company, Diaz Vélez 3701, Buenos Aires, Argentina.
Sturzenegger, Alfredo and Jorge, Calle Sarandi 366, Montevideo, Uruguay.

BRAZIL.

Contreiras, H., Avenida da Liberdade 98, Belem, Para.
Sociedad Anonyma Armazens Andresen, Manaos.
Solheiro, Luiz, (late Partner of Fonseca and Company), Para.

GREECE.

Bayona, Auguste, Salonika.

MOROCCO.

Bessam, Oolad, Laraiche.

NETHERLANDS.

"Rotterdam," Vervoer Maatschappy (see Vervoer Maatschappy "Rotterdam").
Vervoer Maatschappy "Rotterdam," (Director J. H. Werner), Entrepotstraat 39 and Dillenburgstraat 5-11, Rotterdam.
Werner, J. H. or W. J., (of Vervoer Maatschappy "Rotterdam"), Entrepotstraat 39, Dillenburgstraat 5-11, and Pr. Hendrikkade 173, Rotterdam.

NETHERLAND EAST INDIES.

Vries Maison de, Sourabaya.
Vroman, S., Batavia and Sourabaya.

NORWAY.

Sorensen, O., Moleergate 34, Christiania.

SPAIN.

Bas (see Morel Bas, Joaquin).
Morel Bas, Joaquin, Calle Valencia 351, Barcelona.

VENEZUELA.

Valentiner, Behrens and Company, Caracas, Puerto Cabello and La Guayra.

VARIATIONS.

Corrections in the names and alterations in and additions to addresses of the persons or firms whose names have been included in the schedule appended to this Department Notification No. 7762, dated the 7th July 1917, are made as under :—

BOLIVIA.

Morales, Bertram & Company, (Morales Hermanos), Cochabamba, Potosi and Colquechaca.

CHILE.

Carrasco, Justiniano, (Timmermann and Company), Santiago.

Muller, Erwin, Iquique,

should read

Müller, E., and Company, Iquique.
Umlauff, Ehni and Company, (Umlauff Hermanos and Company), Calle Estado 378, Santiago.
Visscher, Alejandro, Hijo and Company, Arica.

COLOMBIA.

Botica Alemana, Cucata.

ECUADOR.

Tijon, Julio, Esmeraldas,

should read

Jijon, Julio, Esmeraldas.

NETHERLANDS.

Algemeen Import and Export Maatschappy, (N. V. Import and Export Maatschappy) Korte Vyverberg 5/6, The Hague; and Amsterdam.

PERU.

Pallete, A. A., Paita and Pacasmayo.

SPAIN.

Lopez, José,

should read

Lopez Más, José, Calle Diputacion 112-118, Bruch 49 and Calle de Rossellon 255, Barcelona.
Rehder, Bernhard, Paseo de la Bomba 1A, and Calle del Principe, Granada.
Rehder, Carlos, Calle Real de la Alhambra, Granada.

VENEZUELA.

Daumen, Fernando, Caracas.

C. E. LOW,
Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA," SIMLA, SATURDAY, JULY 28, 1917.

FINANCE DEPARTMENT.

NOTIFICATIONS.

SEPARATE REVENUE.

STAMPS.

The 25th July 1917.

No 1670-F.—In exercise of the powers conferred by section 9, clause (*a*) of the Indian Stamp Act, 1899 (II of 1899), the Governor-General in Council is pleased to remit the duty chargeable under the said Act in respect of Agreements executed by private medical practitioners on acceptance of service under the Secretary of State for India in Council as a Surgeon to His Majesty's Forces with the temporary rank of Lieutenant in the Indian Medical Service.

No. 352-E. A.

The 25th July 1917.

RESOLUTION—By the Government of India, Finance Department.

In the annexure to the Resolution of the Government of India in the Finance Department, No. 361-E. A., dated the 24th July 1916, revised rules were issued defining the financial powers to be exercised by Local Governments with which provincial or *quasi*-provincial settlements had been made. These rules were intended to be complete in themselves as regards all matters falling within their scope, but they formed only a part of a comprehensive scheme of delegation which has been engaging the attention of the Government of India since the Decentralization Commission reported. The approval of the Secretary of State has now been obtained to all the essential features of the scheme and the Government of India desire to explain the general principles on which it is based.

2. The classes of expenditure in respect of which financial powers are exercised may be divided broadly into two main categories :—

(*a*) Expenditure which is regulated by the provisions of the principal authorized codes, namely, the Civil Service Regulations, the Civil Account Code, and the Public Works Department Code.

It will be convenient to refer to the decentralization of financial powers in regard to such expenditure under the description "code delegations".

(*b*) Expenditure coming under the classes enumerated in the Audit Resolution of the 15th March 1913 as amended from time to time with the approval of the Secretary of State.

The latter expenditure is not generally regulated by the provisions of the codes above mentioned—though, in the absence of a separate body of rules defining the powers in such matters possessed by the various authorities subordinate to the Government of India, the substance of some of the existing orders on the subject has, as a matter of convenience, been incorporated in one or other of the codes mentioned in clause (*a*) above. Delegations in regard to such expenditure will be referred to as "expenditure delegations." The main items of outlay falling under this category are as follows :—

(1) Expenditure directly connected with the creation of new appointments and the raising of the emoluments of existing appointments.

(2) Contingent charges, that is, those referred to in Chapter 6 of the Civil Account Code, Volume I.

(3) Other classes of expenditure which are not included under clauses (1) and (2) above and are also not regulated by the provisions of the principal authorized codes, *e. g.*, grants to educational institutions, political pensions, etc.

Expenditure delegations.

3. The rules which will in future regulate the financial powers of the various authorities have been framed in accordance with certain underlying principles which it seems desirable to explain. First in order come the powers of Provincial Governments (by which term is meant Local Governments with whom a regular, or *quasi*-provincial, financial settlement has been concluded) as regards expenditure under provincial and divided heads. An examination of the rules dealing with such expenditure will show that, subject to the limitations imposed, the Provincial Governments now exercise the same financial powers as the Government of India. The administrative control of the supreme Government remains unimpaired, and the Local Government is required to obey all general or specific instructions issued by superior authority, while in several matters the delegated powers must be exercised in accordance with the rules in the financial codes. But the rules are so framed that, when any case of doubt arises, the presumption will be that the Provincial Government possesses power to dispose finally of the case, unless it can be shown that it is excluded by one or other of the limitations mentioned.

4. The rules defining the powers of a Provincial Government relating to Imperial expenditure are framed on a different model. As regards such expenditure the Provinicial Government does not occupy the same independent and responsible position as it does with regard to the revenues placed under its control, but rather that of an agent of the Government of India. The rules in this case define precisely not the limits of the powers conferred but the powers themselves. The presumption therefore will be, when doubt arises as to an item of Imperial expenditure, that power to sanction it does not exist unless it has been expressly conferred. The same principle has been adhered to in framing the rules which will be separately issued defining the powers of Minor Local Governments, with whom no provincial settlement has been made, and of Departments of the Government of India.

5. A group of authorities, sometimes loosely referred to as Heads of Departments, still remains for consideration. It includes all authorities subordinate to a Provincial Government, to a Minor Local Government or to a Department of the Government of India to whom power to sanction expenditure has been or may be delegated; but in this Resolution attention will be confined to the group of authorities who are subordinate to Provincial Governments. In their case it has proved impracticable to frame any set of rules which would define accurately the powers they were permitted to exercise. Amongst them there is to be found a wide range of status and considerable variety of function. An exhaustive enumeration of the powers they already exercise would be a difficult and laborious task, and the result would be unsatisfactory since the authorities of various grades could not be satisfactorily grouped owing to wide difference of conditions in different provinces. Moreover, it would still be necessary to refer to the Government of India and the Secretary of State whenever any enhancement of the delegated powers became desirable. The Government of India have therefore obtained the approval of the Secretary of State to a set of fundamental rules (a copy of which is annexed to this Resolution) defining not the actual powers to be exercised in each case, but the maximum extent to which powers may be delegated without reference to the Secretary of State. Such an arrangement, while free from the objections already mentioned, will not interfere with the Secretary of State's general control, for it will be a matter entirely for him to decide in the first instance whether a particular kind of power is suitable for delegation and to fix limits which cannot be exceeded without his previous sanction. At the same time the Government of India, or the Provincial Government, as the case may be, will have full authority to decide whether the maximum powers which *may* be delegated to any particular group of authorities shall in practice be delegated in any individual case included in that group. The power of redelegation vested in Provincial Governments by these rules is substantial, but it will be understood that their promulgation in no way affects the general administrative control of the Government of India who retain unimpaired the right to issue directions to Provincial Governments as to the exercise of the powers conferred by the fundamental rules.

6. It is not the intention of the Government of India to inaugurate by the present Resolution any sweeping change of policy. Power has not been delegated in the past without due regard to the circumstances of the particular office or department concerned. The same principle will be followed in future, and the general power of redelegation which the fundamental rules confer must be exercised not comprehensively and by a single general sanction, but on a special consideration in each case of the circumstances of the particular department on behalf of which the enhanced powers are demanded, and only when some real administrative convenience is obtained thereby. The order of delegation ought therefore to include such supplementary restrictions as provincial conditions or the nature of the case render desirable.

7. It will not be necessary to discuss each of the rules in detail, but as regards one or two of them some explanation is desirable :—

(a) With effect from the date of this Resolution all existing delegations of financial power to subordinate provincial authorities which are not conserved by the first fundamental rule will *ipso facto* cease to be operative except in so far

as they fall within the terms of the fundamental rules. There are, for example, cases in which subordinate authorities at present nominally exercise the full power of Provincial Governments as regards the revision of certain classes of establishments. The delegated power will for the future remain effective within the limits and subject to the conditions mentioned in rule 2, but beyond that will be abrogated, unless the original delegation can be traced back to the authorisation of the Secretary of State, himself or is otherwise specifically covered by the provisions of rule 1.

(b). The powers which may be delegated in the creation of permanent and temporary establishments are defined in rules 2 and 3. The Government of India are of opinion that a subordinate authority to whom powers may be delegated under these rules should rarely, if ever, be authorised to create appointments in his own office, and they trust that Provincial Governments will bear this in mind.

8. In several provinces allotments are placed annually at the disposal of Commissioners from which they make non-recurring grants towards works of public improvement and for general purposes of a public nature within their divisions. The Government of India have in recent years received proposals from several local Governments that District Officers also should receive annual grants similar to those of Commissioners. It is of course within the ordinary powers of a local Government to place a budget grant at the disposal of a particular officer, and under rule 5 it will be open to them to delegate to District Officers and to other subordinate authorities a limited power of sanctioning expenditure from such grants. There is, however, an important distinction between the powers exercised by Commissioners and those which may be delegated to other authorities under rule 5. The power of a Commissioner to sanction expenditure from his discretionary grant is not subject to the limits imposed by rule 5, and it has been decided with the approval of the Secretary of State that they should be held to exercise the full powers of a local Government both as to the amount and as to the nature of expenditure sanctioned. It follows that unless the expenditure is (1) held to be unusual or outside the ordinary course of the administration, or (2) beyond the powers of the local Government or contrary to any instructions it has issued, the sanction given by the Commissioners cannot be challenged in audit. The phrases ordinarily used to define the powers of a Commissioner in this connection are necessarily of a vague and general character, *e.g.*, "objects deserving of assistance from the public funds," or "services which may suitably be recognised by a small money grant." The discretion implied in these phrases may suitably be exercised by officers of the high standing and seniority of Commissioners of Divisions. But the Government of India do not consider it advisable at present that similar powers should be entrusted to officers of a lower standing. If acting under rule 5 a local Government were to delegate like extensive powers to District Officers its order would be open to objection in view of what has been said in paragraph 6 above, since it would amount to delegation by a single comprehensive and general sanction. It would indeed amount very nearly to the delegation of the whole powers of the local Government.

9. At the same time the Government of India do not desire to nullify the effect of rule 5 in the case of District Officers by a general prohibition. As already stated, it will be open to local Governments to delegate the powers of sanctioning expenditure to District Officers under that rule. But whenever such powers are delegated, it is essential that the objects on which the allotment may be expended should be clearly and precisely defined in the order of delegation. The order should specify, for instance, the works of public improvement or the objects deserving of public assistance on which money may be spent or, to take another example, the kinds of service which can suitably be recognised by monetary rewards. Provided the nature of the expenditure which may be incurred is clearly indicated in the orders of the local Government, so that the audit officer can see at once whether any particular sanction is or is not covered by its terms, the Government of India have no objection to the placing of annual grants at the disposal of District Officers. They trust that what has been said above will be borne in mind by local Governments when they exercise their powers under rule 5.

Code Delegations.

10. The various codes deal with so great a variety of circumstances involving expenditure that the question of the delegation of the powers conferred thereby cannot be treated with anything like the same generality. Ordinarily it has been found necessary to indicate the permissible extent of delegation separately for each article of a code under which the question of financial decentralisation can arise. In pursuance of this policy the Government of India have obtained the approval of the Secretary of State to a large number of amendments in the Civil Service Regulations and to a smaller number in the Civil Account Code and the Public Works Department Code, providing for the delegation of powers. It will be

convenient to explain the principles which underlie these isolated delegations, the case of the Civil Service Regulations being quoted by way of illustration. Under that code, as it stood before the issue of the amendments dated the 14th August 1916, it will be found that most of the articles which gave rise to a question of delegation were expressed in a form which conferred certain authority on the "local Government." In other words, powers had already been delegated from the Government of India to the local Government, using the latter term in its ordinary sense. Appendix I to the Civil Service Regulations also contains a list of authorities who are entitled to exercise the powers of a local Government for the purposes of the Civil Service Regulations of certain named portions of it. By this means a considerable further measure of delegation had already been authorised as the entries in the Appendix include not only "Provincial Governments" and "Minor Local Governments" as above defined, but numerous Heads of Departments.

11. The amendments which have now been made in the Civil Service Regulations in many cases take the form that a local Government may delegate its powers either fully or to some defined extent to "Heads of Departments," and a clause has been inserted in Article 29-A empowering the Government of India to delegate the powers of a Head of a Department to any authority. Code delegations in the past have been arranged with little regard to system and uniformity, the extent of the powers obtained being often mainly dependent on the activity of a particular subordinate authority or local Government in moving for higher powers. Under the new system much of this purely accidental differentiation is eliminated, while scope is allowed for such variety of treatment as is really required by local differences.

12. The principles underlying the scheme may in fact be summarised as follows :—

(a) The general right of declaring what *kinds of powers* are to be considered suitable for delegation is reserved to the Secretary of State, inasmuch as no note authorising further delegation can be introduced under any article in the Civil Service Regulations without his previous sanction.

(b) The general right of deciding what *authorities* are to be considered *primâ facie* eligible for delegated powers is reserved to the Government of India, with whom will rest the power of adding to the list of "Heads of Departments" for the purposes of the Civil Service Regulations.

(c) The right of deciding whether a particular power capable of delegation under clause (a) above shall or shall not be delegated to a particular authority eligible under clause (b) above will be reserved entirely to the local Government. That is, it will be optional for the local Government in any particular case to delegate or not to delegate. If the local Government does delegate a given power, it can confer it on all or any of the Heads of Departments subordinate to it, and can subject the exercise of the powers by such authorities to such conditions as it may choose to impose ; and it can afterwards revoke or modify such conditions as experience may show to be desirable.

13. By the Resolution of the Government of India No. 5525-Ex., dated the 19th November 1909, the power to decide what officers were to be deemed Heads of Departments for the purposes of the codes was delegated to local Governments subject to certain limitations. It will be seen that under the new system this power has been resumed by the supreme Government. The numerous additions which have been made to the list of powers which may be delegated to Heads of Departments rendered it desirable to secure a stricter control over the selection of the authorities who may exercise these powers, and the necessity of placing the delegation question on some definite and intelligible basis also suggested the advisability of a reversion to the practice prevailing before 1910. Where therefore an article in the Civil Service Regulations provides for the delegation of powers to Heads of Departments, local Governments can at once authorise the devolution of powers so far as officers, who are already declared to be Heads of Departments under Appendix 1-A to the Civil Service Regulations, are concerned. The sanction of the Government of India is, however, required to additions to the list of Heads of Departments given in the Appendix referred to, either for the purpose of the Regulations generally or of specified articles, and proposal to this end should be submitted to them for sanction. Officers not named in Appendix No. 1-A, who have been declared by local Governments to be Heads of Departments under the Resolution in this Department No. 5525-Ex., dated the 19th November 1909, may continue to exercise such powers as have already been delegated to them, but the extension to them of the larger powers that can now be delegated to Heads of Departments require the sanction of the Government of India.

ORDERED that this Resolution be communicated to all local Governments and Administrations ; to the several Departments of the Government of India (including the Financial

Adviser, Military Finance); to the Heads of Departments subordinate to the Finance Department; to the Comptroller and Auditor-General;* to all Accountants-General and Comptrollers; to all Examiners and Government Examiners of Railway Accounts; to the Examiner of Accounts, Military Works Services; to the Audit Officer, Delhi Province; and to the Examiner, Government Press Accounts.

*With a copy of the correspondence with the Secretary of State, regarding the financial powers of authorities subordinate to Provincial Governments.

Ordered also that the Resolution be published in the *Gazette of India.*

ANNEXURE TO THE RESOLUTION.

FINANCIAL POWERS OF AUTHORITIES SUBORDINATE TO A PROVINCIAL GOVERNMENT.

I. GENERAL.

1. An authority subordinate to a Provincial Government may sanction (1) expenditure from general revenues or (2) advances of public money only in cases where authority is given by these rules, or by:

(*a*) the provisions of any Act of the Legislature or of rules framed under such an Act;

(*b*) any rule in the Civil Service Regulations, the Civil Account Code, or any other code issued by, or with the approval of, the Government of India;

(*c*) any order of a competent superior authority delegating to it financial powers with reference to the provisions of a statute, or to rules approved by, or an order of, the Secretary of State; or

(*d*) any order of a competent superior authority laying down a scale, or a maximum scale, of expenditure.

II. ESTABLISHMENTS: PERMANENT.

2. (1) In the case of non-gazetted and menial establishments whose strength is regulated by definite standards laid down with the approval of the Government of India or a Provincial Government, the Government of India may delegate to an authority subordinate to a Provincial Government power to sanction (*a*) the creation or abolition of permanent appointments, (*b*) the raising or reduction of the pay and allowances of sanctioned permanent appointments or of officers, and (*c*) the revision of permanent establishments, subject to the following fundamental conditions:—

(*i*) No appointment may be created or abolished, the pay and allowances of which exceed Rs. 150 a month; no reduction may be made in the pay and allowances of an appointment or of an officer in cases where they exceed Rs. 150 a month; nor may any addition be made to the pay and allowances of an existing appointment, or of an officer, if it will have the effect of raising the total pay and allowances of the appointment or officer to an amount in excess of Rs. 150 a month, or of increasing pay and allowances the total of which is already in excess of that amount.

(*ii*) No individual scheme of revision may be sanctioned costing more than Rs. 10,000 a year.

(*iii*) The total cost of all schemes sanctioned in any year under this clause by a single authority shall not exceed such limit as may be laid down by the Government of India for such authority.

(2) In the case of establishments not covered by the provisions of clause (1) above whose cost is charged to a wholly Provincial or a Divided head, a Provincial Government may delegate to any authority, subordinate to it, powers to sanction:—

(*a*) Revision of establishment, subject to the following conditions:—

(*i*) Any additional expense involved must be met by permanent savings effected in the same department or in some other department, which is under the control of the sanctioning authority and the cost of which is charged to the same major head of account.

(*ii*) No appointment may be created or abolished which would ordinarily be held by a gazetted civil officer recruited in England or by an officer of an Imperial Service as defined in article 29-B., Civil Service Regulations, nor may the pay and allowances of any such appointment or officer be raised or reduced.

(iii) No appointment may be created or abolished the pay and allowances of which exceed Rs. 150 a month; no reduction may be made in the pay and allowances of an appointment or of an officer in cases where they exceed Rs. 150 a month; nor may any addition be made to the pay and allowances of an existing appointment or of an officer if it will have the effect of raising the total pay and allowances of the appointment or officer to an amount in excess of Rs. 150 a month or of increasing pay and allowances the total of which is already in excess of that amount.

(iv) No class or grade of officers may be created or abolished; nor may any alteration be made in the rates of pay and allowances prescribed by a higher authority for any class or grade of officers.

(b) Increases in non-gazetted and menial establishments without equivalent reduction, subject to budget rules and to the following conditions :—

(i) No appointment may be created the pay and allowances of which exceed Rs. 50 a month nor may any addition be made to the pay and allowances of an existing appointment or of an officer if it will have the effect of raising the total pay and allowances of the appointment or officer to an amount in excess of Rs. 50 a month or of increasing pay and allowances the total of which is already in excess of that amount.

(ii) The pay and allowances of any appointment shall not exceed the prescribed rates in cases where such rates have been definitely laid down by a higher authority for any particular class of appointments.

(iii) No scheme may be sanctioned costing more than Rs. 3,000 a year.

(3) In the case of establishments not covered by clause (1) above, whose cost is charged to a wholly Imperial head, the Government of India may delegate to an authority subordinate to a Provincial Government powers not exceeding those referred to in clause (2) of this rule.

Note 1.—The limits of pay and allowances, etc., mentioned in clauses 1 and 2 of this rule are maximum limits and it is open to the Government of India or a Provincial Government to prescribe lower limits in any particular case.

Note 2.—All increases of establishment sanctioned by a subordinate authority with reference to powers delegated to it under this rule should be reported in the annual statement to the Provincial Government which should include the cases relating to wholly Imperial establishments in the annual statement which it has to render to the Government of India showing the alterations made by it in such establishments.

III.—ESTABLISHMENT : TEMPORARY.

3. (1) The Government of India may delegate to an authority subordinate to a Provincial Government the power to sanction (a) temporary appointments, or (b) the deputation on special duty in India of any officer under the control of such authority, for any specified period and subject to the condition that the pay and allowances of the appointment or of the officer shall not exceed Rs. 250 a month.

(2) In the case of establishments whose cost is charged to a wholly Provincial or a Divided head, a Provincial Government may delegate to any authority, subordinate to it, the powers to sanction (a) temporary appointments, or (b) the deputation on special duty in India of any officer under the control of the latter, for any specified period and subject to the condition that the pay and allowances of the appointment or of the officer shall not exceed Rs. 100 a month.

(3) The delegation of powers under clauses (1) and (2) will be subject to the following further conditions :—

(i) The pay and allowances of any appointment shall not exceed the prescribed rates in cases where such rates have been definitely laid down by a higher authority for any particular class of appointments.

(ii) The pay and allowances of an officer in the service of Government who is appointed to a temporary appointment, and the grant of deputation allowance to an officer deputed on special duty, shall be regulated strictly by the provisions of Articles 78-A and 81 of the Civil Service Regulations and any general orders issued from time to time by the Government of India.

(4) A Provincial Government may delegate to an authority subordinate to it the power to vary details (namely the rates of pay of particular appointments, the number of hands employed, and the period of employment) of any temporary establishments employed under such subordinate authority, subject to the following conditions :-

(i) The cost of a temporary establishment shall not be raised beyond the total amount sanctioned for the establishment by the authority which sanctioned its employment.

(*ii*) Where the authority which sanctioned the employment of the temporary establishment is the Provincial Government, the pay and allowances of no appointment shall be raised above such a maximum as the Provincial Government may, by general or special order, fix for this purpose.

(*iii*) In other cases, the pay of no appointment shall be raised above the limit of sanction enjoyed by the authority which sanctioned the employment of the temporary establishment.

IV.—CONTINGENT CHARGES AND PURCHASE OF ARTICLES FOR THE PUBLIC SERVICE.

4. An authority subordinate to a Provincial Government may sanction contingent charges (see chapter 6 of the Civil Account Code) and expenditure on the supply of articles for the public service subject to the provisions of any authorised code and of any orders issued by the Government of India from time to time.

Note.—A Provincial Government may treat the pay of sweepers, whether they are whole-time servants or otherwise, as a recurring contingent charge and may adopt a similar course in the case of such other classes of menials, *e.g.*, cooks, syces, grass-cutters, etc., as they may from time to time declare to be ineligible for pension. Rules 2 and 3 of these rules will not apply to such establishments. A Provincial Government may delegate its powers under this note to any authority subordinate to it.

V.—OTHER EXPENDITURE.

5 A Provincial Government may delegate to an authority subordinate to it power to sanction (*a*) recurring expenditure not exceeding Rs. 200 a year, or (*b*) non-recurring expenditure not exceeding Rs. 1,000 in any individual case, on any object for which no scale or limit to the latter's power of sanction is prescribed in these rules or in the Civil Service Regulations and other authorised codes; provided that the sanction does not involve an express contravention of a existing rule or order of the Government of India, and that the expenditure is within the power of sanction of the Provincial Government.

VI.—REAPPROPRIATION OF BUDGET GRANTS.

6. (1) The powers of sanction of an authority subordinate to a Provincial Government are subject to the general condition that any expenditure sanctioned by it must be met from grants placed at its disposal to meet the particular class of expenditure, or by reappropriation under clause (2) of this rule.

(2) A Provincial Government may delegate to any authority subordinate to it power to sanction reappropriation of savings in the sanctioned grants under the control of such authority, subject to the following fundamental limitations :

(1) The total of the grants under its control shall not be exceeded.

(2) Savings under salaries shall not be reappropriated to other classes of expenditure.

(3) Savings on non-recurring expenditure under Supplies and Services, contingencies, and other detailed heads shall not be reappropriated in order to provide for additional recurring expenditure under Salaries, Establishment, or on any other account.

VII.—SPECIAL.

7. A Provincial Government may delegate its financial powers to an administrative Department of its Secretariat, subject to the condition that the powers so delegated shall not exceed those delegated to the corresponding administrative Department of the Secretariat of the Government of India.

DEPARTMENT OF EDUCATION.

NOTIFICATION.

ECCLESIASTICAL.

Simla, the 19th July 1917.

No. 237.—The Governor-General in Council is pleased to direct that the undermentioned alterations shall be made in the Ecclesiastical rules published with the Department of Education notification No. 212, dated the 10th May 1913 :—

To Rule 1 (5) in Part I *add* the following :—

" Local Governments and Administrations including the Director-General of Military Works Services may, however, sanction works in cemeteries attached to churches, and in cemeteries the expenditure on which is Imperial, up to a limit of Rs. 1,500 at one time when

the works are administered under these rules." Also *delete* the works "under the Home Department orders Nos. 49-65, dated the 8th February 1907" and "under the Home Department orders Nos. 58-71, dated the 18th February 1909," in this rule and in rule 2 in Part V.

For the existing Rule 23-A. in Part V and the note to it *substitute* the following :—

"23-A. Local Governments and Administrations including the Director-General of Military Works Services may sanction an original work including additions and alterations required for an existing Government church up to a limit of Rs. 1,500 at one time, provided that the total expenditure on the church does not exceed the total grant permissible under the rules in Part V. They are also authorised to incur, when necessary, expenditure in excess of that permissible under or not covered by the preceding rules on additions and alterations to a Government church or to a building subsidiary thereto, subject to a maximum aggregate of Rs. 500 in each case.

"*Note.*—The second sentence of this rule has effect from the 11th September 1910. Local Governments may also sanction such expenditure up to the limit mentioned above even if the permissible grant had been exceeded prior to that date irrespective of the amount of such excess."

Also *add* the rule below :—

"23-B. The Government of India are authorised to sanction expenditure on the erection or alteration of a church which is either in excess of the permissible limit, or is not covered by the rules, subject to a limit of Rs. 1,500 for any one church."

To Rule 27 in Part V *add* the following :—

"Local Governments and Administrations including the Director-General of Military Works Services may sanction proposals relating to the renewal and repairs of furniture and articles of service which are admissible under this rule."

H. SHARP,

Offg. *Secretary to the Government of India.*

ARMY DEPARTMENT.

Simla, the 27th July 1967.

INDIAN ARMY.

4th Battalion, 3rd Queen Alexandra's Own Gurkha Rifles.

No. 1197.—The following promotions are made, subject to His Majesty's approval :

Major to be Lieutenant-Colonel.

25th July 1917.

Aubrey John O'Brien, C.I.E., Supernumerary List.

A. H. BINGLEY, *Major-General,*

Secretary to the Government of India.

RAILWAY DEPARTMENT.

(RAILWAY BOARD.)

NOTIFICATION.

Simla, the 25th July 1917.

No. 403-T-17.—In pursuance of section 2 of the Defence of India (Criminal Law Amendment) Act, 1915 (IV of 1915), as subsequently amended, the Governor-General in Council is pleased to direct that the following amendment shall be made in the Defence of India (Consolidation) Rules, 1915, as subsequently amended, namely :—

After Rule 11-D of the said rules, the following rule shall be inserted, namely :—

"11-E (1). The Governor-General in Council may, for the purpose of facilitating the collection of any article or thing which is, in his opinion, capable of utilization in the prosecution of the present war, make orders for all or any of the following purposes :—

Power to require railways to give facilities for transport in certain cases.

(a) for requiring railways to give special facilities as to the transport of such article or thing,

(b) for enforcing the prompt loading or unloading of trucks or wagons, and

(c) for controlling other traffic in order to expedite the transport of such article or thing.

(2) Any order made under sub-rule (1) may be made so as to apply generally to all railways, or to any class of railways, or to any particular railway.

(3) If any person acts in contravention of, or fails to comply with, the provisions of an order made in the exercise of the powers conferred by sub-rule (1), he shall be deemed to have contravened these rules."

F. A. HADOW,

Secretary, Railway Board.

SUPPLEMENT TO THE *GAZETTE OF INDIA*, JULY 28, 1917.

No. 654.

GOVERNMENT OF INDIA.

HOME DEPARTMENT.

JUDICIAL

Simla, the 24th July 1917.

RESOLUTION.

IN exercise of the power conferred by sub-section (2) of section 30 of the Government of India Act, 1915 (5 and 6 Geo. V, Ch. 61), the Governor-General in Council is pleased to direct that the following amendment shall be made in the Resolution of the Government of India in the Home Department No. 713-714 (Judicial), dated the 2nd June 1913, as subsequently amended, relating to the execution of deeds, contracts, and other instruments on behalf of His Majesty's Secretary of State for India in Council, namely :—

Under head "A" after item 2 the following item shall be inserted, namely:—

3.	All deeds and instruments relating to the business of the Indian Munitions Board.	By the Secretary to the Indian Munitions Board.

ORDER.—Ordered that the above Resolution be communicated to the Local Governments and Administrations, the several Departments of the Government of India and the Solicitor, to the Government of India, for information and guidance (and for communication to the Agent to the Governor-General, Baluchistan); and that it be also published in the Supplement to the *Gazette of India*.

( ) To Foreign and Political Department only.

J. H. DUBOULAY,

Secretary to the Government of India

BOARD OF EXAMINERS.

NOTICE.

Persian and Arabic Instructors.

Two fully qualified instructors, natives of Persia and Arabia, respectively, are maintained by the Government of India, for the convenience of officers wishing to study Persian and Arabic. The services of these instructors may be obtained in Calcutta, on application to the Secretary, Board of Examiners.

The instructors shall be stationed at Simla during the ensuing hot weather from the end of April to the end of October to give instruction to candidates on study leave there. Their services can be engaged on application to the Board of Examiners, Calcutta.

Qualified Urdu Teachers.

AMBALA	
M. Mohd. Miyan Khan ...	... Saddar Bazar, Ambala.
M. Mohd. Akbar Khan ...	... The Oriental Lodge, Ambala.
M. Anand Sarup ...	... Saddar Bazar, Ambala Cantonment (winter only).
M. Shaikh Amir Bukhsh, Gyani, Munshi Fazil.	Regimental Munshi, 1/9th Middlesex Regiment, Ambala.
FEROZEPORE.	
M. Suraj Narain, B.A. ...	... Kabari Bazar, Ferozepore.
M. Harnam Das ...	... Headmaster, Hindu Girls' School Ferozepore City.
JHELUM.	
M. Thakur Das Pahwa ...	... Officers' Munshi, Jhelum.
JULLUNDUR.	
M. Karam Chand ...	... C/o Jacki Mull & Sons, Saddar Bazar, Jullundur Cantonment.
KASAULI.	
M. Anand Sarup ...	... Depôt Munshi, Kasauli (summer only).
LAHORE.	
M. Sham Lal, Bhargava...	... Officers' Munshi, Saddar Bazar, Lahore Cantonment.
M. Sayyad Aulad Ali, Gilani (Munshi Fazal).	Miran Shah Lane, Taksali Gate, Lahore.
M. Mohd. Khalil-ur-Rahman, Sabri	... Mohalla Sammian, Chhawni Manawala, Taksali Gate, Lahore.
M. Mool Chand Saihgal	... Regimental Munshi, 1/5th Devonshire Regiment, Saddar Bazar, Lahore Cantonment.
MULTAN.	
M. Sultan Muhammad	... Regimental Munshi, Multan Cantonment.
MURREE HILLS.	
M. S. C. Bagchi ...	... Munshi, Lawrence Government European School, Ghoragali, P. O. Murree Hills.
RAWALPINDI.	
M. Ghulam Muhiuddin ...	... R. A. Brigade Munshi, Rawalpindi.
M. Ghulam Rasul ...	... Saddar Bazar, Rawalpindi.
M. Kazi Abdul Haqq Khan	... C/o Kazi Najam-ud-din Khan, Officers' Munshi, Jhangi Street, Rawalpindi City.
SIALKOT.	
M. Ajab Shah Anand ...	... Officers' Munshi, Saddar Bazar, Sialkot

N. B.—Whenever any teacher changes his address, he is requested to communicate his new address to the Board of Examiners.

O. F. JENKINS,

Secretary and Member, Board of Examiners.

813 CS—710—3-8-17—SGPP Lahore.

Registered No. 864.

The Government Gazette

PUNJAB AND ITS DEPENDENCIES.

Published by Authority.

LAHORE, FRIDAY, AUGUST 10, 1917.

PART II.

Republications from the "Gazette of India."

FROM "THE GAZETTE OF INDIA," DATED SIMLA, SATURUAY, AUGUST 4, 1917.

HOME DEPARTMENT.

NOTIFICATIONS.

JUDICIAL.

Simla, the 31st July 1917.

No. 689.—The services of Lala Murari Lal Khosla, Extra Judicial Assistant Commissioner, are replaced at the disposal of the Government of the Punjab, with effect from the afternoon of the 13th July 1917.

POLICE.

The 2nd August 1917.

No. 539.—The services of Mr. St. G. A. Beatty, Deputy Superintendent of Police, are placed at the disposal of the Government of the Punjab, with effect from the afternoon of the 11th July 1917.

J. H. DuBOULAY,

Secretary to the Government of India,

847 PGG

FINANCE DEPARTMENT.

NOTIFICATION.

No. 370-E. A.

Simla, the 1st August 1917.

RESOLUTION—By the Government of India, Finance Department.

The rules defining the powers of Provincial Governments to sanction expenditure were published as an annexure to the Resolution of the Government of India in the Finance Department No. 361-E. A., dated the 24th July 1916, and the rules limiting the extent to which the powers of Provincial Governments might be delegated to subordinate authorities have been similarly issued with Resolution No. 352-E. A., dated the 25th July 1917. With the sanction of the Secretary of State, the Government of India have now framed similar rules (*a*) defining the powers of Minor Local Governments as defined in Part I of the Annexure and (*b*) providing for the delegation of powers to authorities subordinate to them. These rules are appended as an annexure to this Resolution.

2. In Resolution No. 352-E. A., dated the 25th July 1917, cited above the general principles underlying the scheme of delegation have been explained and the rules now published should be read in the light of these explanations. It must be clearly understood that the promulgation of these rules in no way affects the administrative control of the supreme Government who retain unimpaired the right to issue directions to Local Governments as to the exercise of the powers vested in them.

Ordered that this Resolution be communicated to all Local Governments and Administrations; to the several Departments of the Government of India (including the Financial Adviser, Military Finance); to the Heads of Departments subordinate to the Finance Department; to the Comptroller and Auditor-General (with a copy of the correspondence with the Secretary of State on the subject); to all Accountants-General and Comptrollers; to all Examiners and Government Examiners of Railway Accounts; to the Examiner of Accounts, Military Works Services; to the Audit Officer, Delhi Province; and to the Examiner, Government Press Accounts.

Ordered also that the Resolution be published in the *Gazette of India.*

ANNEXURE TO THE RESOLUTION.

I.

RULES DEFINING THE FINANCIAL POWERS OF MINOR LOCAL GOVERNMENTS.

Definition.

A Minor Local Government is a Local Government with which a regular or *quasi*-provincial settlement has not been concluded. The term "regular Provincial settlement" as here used includes settlements made on a provisional basis pending the subsequent introduction of a permanent settlement.

I.—General.

1. A Minor Local Government may sanction (1) expenditure from general revenues or (2) advances of public money only in cases where authority is given by these rules, or by —

(*a*) The provisions of any Act of the Legislature or of rules framed under such an Act.

(*b*) Any rule in the Civil Service Regulations, the Civil Account Code, or any other code issued by, or with the approval of, the Government of India.

(*c*) Any order of the Government of India delegating to it financial powers with reference to the provisions of a statute, or to rules approved by, or an order of, the Secretary of State.

(*d*) Any order of the Government of India laying down a scale or maximum scale of expenditure.

II.—Establishments.

(a) Permanent.

2. A Minor Local Government may sanction the creation or abolition of permanent appointments, the raising or reduction of the pay and allowances of sanctioned permanent appointments or of officers, and the revision of permanent establishments, subject to the following conditions :—

(1) No appointment may be created or abolished which would ordinarily be held by a gazetted civil officer recruited in England, or by an officer of an Imperial service as defined in Article 29-B, Civil Service Regulations, and the pay and allowances of no such appointment or officer may be raised or reduced.

(2) No appointment may be abolished the pay and allowances of which exceed Rs. 500 a month, nor may any reduction be made in the pay and allowances of an appointment or of an officer in cases where they exceed Rs. 500 a month.

(3) When the additional cost involved can be met by permanent savings in the same department, or in some other department charged to the same major head of account, a Minor Local Government may—

(a) Create individual appointments the pay and allowances of which do not exceed Rs. 500 a month, or make an addition to the pay and allowances of an appointment or an officer, if such addition does not have the effect of raising the total pay and allowances of the appointment or of the officer to an amount in excess of Rs. 500 a month.

(b) Sanction the revision of establishments subject to the provisions of clause (3) (a) of this rule and to the condition that no class or grade of officers may be dealt with as a whole.

(4) When the additional cost involved cannot be met as indicated in clause (3) of this rule, but can be met by re-appropriation from budget grants at its disposal as provided in Rule 10 (2), it may—

(a) Create individual non-gazetted appointments the pay and allowances of which do not exceed Rs. 50 a month or make an addition to the pay and allowances of a non-gazetted appointment or officer, if such addition does not have the effect of raising the total pay and allowances of the appointment or officer to an amount in excess of Rs. 50 a month.

(b) Sanction the revision of non-gazetted establishments subject to the provisions of clause (4) (a) of this rule and to the condition that the additional expenditure involved does not exceed Rs. 3,000 a year.

NOTE.—All increases of establishment sanctioned under this rule should be reported to the Government of India in the Finance Department in annual statements. The sanctions may be held to have been confirmed unless exception is taken to any of them by the Government of India in the Finance Department on a review of the statements.

(b) Temporary.

3. A Minor Local Government may sanction the creation of temporary appointments, and the deputation of officers in India on special duty—

(a) For any specified period, if the pay and allowances of the appointment or of the officer do not exceed Rs. 250 a month.

(b) For not more than six months if the pay and allowances of the appointment or of the officer exceed Rs. 250 a month, but do not exceed Rs. 1,500 a month.

III.—Contingent charges and purchase of articles for the public service.

4. A Minor Local Government may sanction contingent charges (see Chapter 6 of the Civil Account Code) and expenditure on the supply of articles for the public service subject to the provisions of any authorised code and of any orders issued by the Government of India from time to time.

NOTE.—A Minor Local Government may treat the pay of sweepers, whether they are whole-time servants or otherwise, as a recurring contingent charge and may adopt a similar course in the case of such other classes of menials, e.g., cooks, syces, grass-cutters, etc., as it may from time to time declare to be ineligible for pension. Rules 2 and 3 of these rules will not apply to such establishments.

IV.—Other Expenditure.

5. A Minor Local Government may sanction expenditure on (1) grants-in-aid or contributions to educational and medical institutions and to local bodies and (2) educational scholarships, subject in both cases to the provisions of any authorised Code and to any orders issued by the Government of India from time to time.

6. A Minor Local Government may sanction—

(1) Reduced political pensions to heirs or other representatives of existing pensioners in cases in which it is already authorised to do so, and in accordance with the practice explained in the Financial despatch from the Government of India to the Secretary of State, No. 222, dated the 9th September 1909.

(2) New political life pensions up to a limit of Rs. 200 a year in each case.

(3) Increases in existing political life pensions, provided that in no case is the total pension thereby raised beyond Rs. 200 a year.

(4) Political gratuities not exceeding Rs. 1,000 in any one case.

(5) Non-recurring expenditure on behalf of political pensioners, such as grants towards the funeral expenses of deceased pensioners, the provision of dowries for daughters, allowances to meet the expense of proceeding under orders of competent authority from one locality to another, and expenditure on other than ordinary repairs (as for example the installation of electric lights and fans) in connection with the residences with which pensioners are provided in certain cases at the cost of the State, if the amount does not exceed, in any case, Rs. 1,000.

Definition.—Political pensions and gratuities are pensions and gratuities granted to non-officials whose services, descent or connections are such that it is on general grounds of policy very desirable that the Government should extend to them some measure of assistance or recognition.

NOTE 1.—It is not permissible to grant a pension and a gratuity to the same individual under clauses (1), (2), (3) and (4) of this rule.

NOTE 2.—A Minor Local Government may sanction expenditure on the ordinary maintenance of residences provided for pensioners at the cost of the State, subject to the rules in the Public Works Department Code.

7. A Minor Local Government may—

(1) Sanction an original work, including additions and alterations, required for an existing church, up to a limit of Rs. 1,500 at one time, provided that the total expenditure on the church does not exceed the total grant permissible under the rules in Part V of the Ecclesiastical Rules embodied in Appendix 10 of the Public Works Department Code.

(2) Sanction works in cemeteries attached to churches, and in cemeteries the expenditure on which is Imperial, up to a limit of Rs. 1,500 at one time, when the works are admissible under the Ecclesiastical Rules embodied in Appendix 10 of the Public Works Department Code.

(3) Sanction additions and alterations to chaplains' quarters, provided that the expenditure does not exceed the limit laid down in paragraph 917-IV of the Public Works Department Code.

(4) Sanction proposals relating to the renewal and repair of furniture and articles of service in churches which are admissible under rule 27 in Part V of the Ecclesiastical Rules embodied in Appendix 10 of the Public Works Department Code.

(5) Sanction ecclesiastical expenditure in excess of that permissible under, or not covered by, the rules in Part V of the Ecclesiastical Rules embodied in Appendix 10 of the Public Works Department Code, on additions or alterations to a church which is the property of Government under rule 32 of those Rules, or to a building subsidiary thereto, up to a maximum aggregate of Rs. 500 in the case of any one church.

8. A Minor Local Government may sanction (*a*) recurring expenditure not exceeding Rs. 200 a year, or (*b*) non-recurring expenditure not exceeding Rs. 1,000, in any individual case on any object for which no scale or limit to its power of sanction is prescribed in these rules, or in the Civil Service Regulations and other authorised Codes; provided that the sanction does not involve an express contravention of an existing rule or order of the Government of India, and that the expenditure is within the power of sanction of the Government of India.

9. A Minor Local Government may in individual cases and for special reasons which should be communicated to the audit officer—

(i) Grant an officiating officer a higher salary than is authorised by the Codes subject to a maximum limit of Rs. 100 a month and subject to the condition that his salary must not exceed the pay of the officer for whom he acts.

(ii) Relax the conditions or limitations prescribed by any rule in any authorised Code without contravening its general spirit, so as to grant an officer travelling allowance not exceeding Rs. 1,000 in any case, in cases where no travelling allowance is admissible under a strict interpretation of the rule.

(iii) In cases not coming under (i) and (ii), relax the conditions or limitations prescribed by any rule in an authorised Code or by an order of the Government of India without contravening its general spirit subject to the condition that the total amount payable under the sanction does not exceed Rs. 1,000 in any case.

NOTE.—All sanctions given under this rule must be subject to the condition that the expenditure is within the power of the Government of India to sanction and does not require a reference to the Secretary of State. Each such sanction must, moreover, quote the appropriate provision of the present rule for the information of the audit officer concerned.

V.—Re-appropriation of Budget Grants.

10. (1) The powers of sanction of a Minor Local Government are subject to the general condition that any expenditure sanctioned by it must be met from the provision made in the Budget for the particular class of expenditure or by re-appropriation under clause (2) of this rule.

(2) A Minor Local Government may sanction re-appropriation of savings in sanctioned grants subject to any restrictions that may be imposed by the Government of India from time to time and to the condition that the total grant placed at its disposal in the sanctioned Budget of the Administration is not exceeded.

II.

RULES DEFINING THE FINANCIAL POWERS OF AUTHORITIES SUBORDINATE TO MINOR LOCAL GOVERNMENTS.

1. An authority subordinate to a Minor Local Government may sanction (1) expenditure from general revenues or (2) advances of public money, only in cases where authority is given to do so by these rules, or by—

(a) The provisions of any Act of the Legislature or of rules framed under such an Act.

(b) Any rule in the Civil Service Regulations, the Civil Account Code or any other Code issued by, or with the approval of, the Government of India.

(c) Any order of a competent superior authority delegating to it financial power with reference to the provisions of a statute, or to rules approved by, or an order of, the Secretary of State.

(d) Any order of a competent superior authority laying down a scale or maximum scale of expenditure.

2. The Government of India may delegate to any authority subordinate to a Minor Local Government any financial powers not exceeding those which the Government of India or a Provincial Government are competent to delegate to authorities subordinate to a Provincial Government.

3. Any authority subordinate to a Minor Local Government may sanction contingent charges (see Chapter 6 of the Civil Account Code) and expenditure on the supply of article for the public service subject to the provisions of any authorised Code and of any orders issued by a superior authority from time to time.

4. (1) The powers of sanction of an authority subordinate to a Minor Local Government are subject to the general condition that any expenditure sanctioned by it must be met from grants placed at its disposal to meet the particular class of expenditure or by re-appropriation under clause (2) of this rule.

(2) A Minor Local Government may delegate to any authority subordinate to it power to sanction re-appropriation of savings in the sanctioned grants of the branch or branches of the administration which such authority controls, provided that—

(i) The total of the grants under its control shall not be exceeded.

(ii) Savings under "Salaries" shall not be re-appropriated to meet other classes of expenditure.

(iii) Savings on non-recurring expenditure under "Supplies and services," "Contingencies" and other detailed heads shall not be reappropriated in order to provide for additional recurring expenditure under "Salaries," "Establishment" or on any other account.

H. F. HOWARD,

Secretary to the Government of India.

DEPARTMENT OF COMMERCE AND INDUSTRY.

NOTIFICATIONS.

IMPORT AND EXPORT REGULATIONS.

Simla, the 4th August 1917.

No. 8904.—In exercise of the powers conferred by section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), the Governor-General in Council is pleased to direct that the following addition shall be made in the Schedule appended to the Notification in this Department No. 5385-C. W., dated the 12th May 1917, as subsequently amended, *viz.*—

Insert as a new entry the following :—

(a) Enamelled ware of all descriptions.

No. 8949.—In exercise of the powers conferred by section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), the Governor General in Council is pleased to direct that the following addition shall be made in the Schedule appended to the Notification in this Department No. 5385-C. W., dated the 12th May 1917, as subsequently amended, *viz.* :—

Insert as a new entry the following :—

(a) Tin ore.

No. 8955.—In exercise of the powers conferred by section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), the Governor General in Council is pleased to direct that "Cooper & Company, Canton," shall be added to the Schedule appended to this Department Notification No. 8413, dated the 21st July 1917.

No. 8988.—In exercise of the powers conferred by section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), the Governor-General in Council is pleased to direct that the following additions shall be made to the Schedule appended in this Department Notification No. 5385-C. W., dated the 12th May 1917, as subsequently amended, *viz.*—

Insert as new entries the following :—

"(a) Nails of all kinds."
"(a) Screws of all kinds."
"(a) Sulphuric Acid."

C. E. LOW,

Secretary to the Government of India.

ARMY DEPARTMENT.

ARMY RESERVES.

Simla, the 3rd August 1917.

No. 1234.—The following gentlemen are appointed to the Indian Army Reserve of Officers, subject to His Majesty's approval :—

To be Second-Lieutenants.

Infantry Branch.

* * * * * * * *

Hugh Kennedy Trevaskis ... Dated 24th July 1917.

* * * * * * * *

JUDICIAL.

No. 1266.—In exercise of the powers conferred by section 13 of the Indian Defence Force Act, 1917 (III of 1917), the Governor-General in Council is pleased to direct that the following amendment shall be made in the Indian Defence Force Rules, 1917, namely—

For Rule 41 of the said Rules the following shall be *substituted*, namely :—

"41. When a sentence of fine is imposed by a court-martial constituted under these rules or by an officer acting in pursuance of an order made by the Commander-in-Chief in India under section 14 of the Act, a copy of such sentence, signed and certified by the President of the court or by the officer imposing the fine, as the case may be, may be sent to the District Magistrate, and in that case such Magistrate shall cause the fine to be recovered in accordance with the provisions of the Code of Criminal Procedure, 1898, for the levy of fines as if it was a sentence of fine imposed by such Magistrate."

Execution of sentence of fine.

V. of 1898.

A. H. BINGLEY, *Major-General,*

Secretary to the Government of India.

BOARD OF EXAMINERS.

NOTICE.

Persian and Arabic Instructors.

Two fully qualified instructors, natives of Persia and Arabia, respectively, are maintained by the Government of India, for the convenience of officers wishing to study Persian and Arabic. The services of these instructors may be obtained in Calcutta, on application to the Secretary, Board of Examiners.

The instructors shall be stationed at Simla during the ensuing hot weather from the end of April to the end of October to give instruction to candidates on study leave there. Their services can be engaged on application to the Board of Examiners, Calcutta.

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M. Mohd. Akbar Khan ... ... The Oriental Lodge, Ambala.
M. Anand Sarup ... ... Saddar Bazar, Ambala Cantonment (winter only).
M. Shaikh Amir Bukhsh, Gyani, Munshi Fazil. Regimental Munshi, 1/9th Middlesex Regiment, Ambala.

FEROZEPORE.

M. Suraj Narain, B.A. ... ... Kabari Bazar, Ferozepore.
M. Harnam Das ... ... Headmaster, Hindu Girls' School, Ferozepore City.

JHELUM.

M. Thakur Das Pahwa ... ... Officers' Munshi, Jhelum.

JULLUNDUR.

M. Karam Chand ... ... C/o Jacki Mall & Sons, Saddar Bazar, Jullundur Cantonment.

KASAULI.

M. Anand Sarup ... ... Depôt Munshi, Kasauli (summer only).

LAHORE.

M. Sham Lal, Bhargava... ... Officers' Munshi, Saddar Bazar, Lahore Cantonment.
M. Sayyad Aulad Ali, Gilani (Munshi Fazal). Miran Shah Lane, Taksali Gate, Lahore.
M. Mohd. Khalil-ur-Rahman, Sabri ... Mohalla Sammian, Chhawni Manawala, Taksali Gate, Lahore.

M. Mool Chand Saihgal ...	... Regimental Munshi, 1/5th Devonshire Regiment, Saddar Bazar, Lahore Cantonment.
MULTAN.	
M. Sultan Muhammad ...	... Regimental Munshi, Multan Cantonment.
MURREE HILLS.	
M. S. C. Bagchi ...	... Munshi, Lawrence Government European School, Ghoragali, P. O. Murree Hills.
RAWALPINDI.	
M. Ghulam Muhiuddin ...	... R. A. Brigade Munshi, Rawalpindi.
M. Ghulam Rasul ...	... Saddar Bazar, Rawalpindi.
M. Kazi Abdul Haqq Khan	... C/o Kazi Najam-ud-din Khan, Officers' Munshi, Jhangi Street, Rawalpindi City.
SIALKOT.	
M. Ajab Shah Anand ...	... Officers' Munshi, Saddar Bazar, Sialkot.

N. B.—**Whenever any teacher changes his address, he is requested to communicate his new address to the Board of Examiners.**

O. F. JENKINS,

Secretary and Member, Board of Examiners.

847 PGG—710—3-8-17—10GPP Lahore.

Registered No. L. 864.

The Government Gazette

PUNJAB AND ITS DEPENDENCIES.

Published by Authority.

LAHORE, FRIDAY, AUGUST 17, 1917.

PART II.

Republications from the "Gazette of India."

FROM THE "GAZETTE OF INDIA," DATED JULY 7, 1917.

DEPARTMENT OF COMMERCE AND INDUSTRY.

NOTIFICATION.

IMPORT AND EXPORT REGULATIONS.

Simla, the 7th July 1917.

No. 7785.—In exercise of the powers conferred by section 3 of the Import and Export of goods Act, 1916 (XI of 1916), the Governor-General in Council is pleased to direct that the following additions shall be made to the schedule appended to this Department Notification No. 5385-C. W., dated the 12th May 1917, as subsequently amended, *viz.*—

Insert as new entries the following :—

(A) Hand tools—wood and metal work ;

(A) Tools, hand—wood and metal work.

C. E. LOW,

Secretary to the Government of India.

883 PGG

FROM THE "GAZETTE OF INDIA," SATURDAY, AUGUST 11, 1917

LEGISLATIVE DEPARTMENT.

NOTIFICATION.

Simla, the 9th August 1917.

No. 27.—In exercise of the power conferred by section 64 (1) of the Government of India Act, 1915 (5 and 6 Geo. V. cap. 61), the Governor-General in Council is pleased to appoint Wednesday, the 5th September 1917, at 11 A.M., as the time, and the Council Chamber in Viceregal Lodge, Simla, as the place, for a meeting of the Indian Legislative Council.

A. P. MUDDIMAN,

Secretary to the Government of India.

FOREIGN AND POLITICAL DEPARTMENT.

NOTIFICATION.

Simla, the 7th August 1917.

No. 1729-I. C.—In consequence of the misconduct of Sardar Dyal Singh, Man, late President of the Council of Regency of the Faridkot State, in the Punjab, he is hereby deprived of the title of "Sardar Bahadur," which was conferred on him, as a personal distinction, in the notification of the Government of India in the Foreign Department No. 2649-I. C., dated the 29th June 1906.

J. B. WOOD,

Secretary to the Government of India.

DEPARTMENT OF COMMERCE AND INDUSTRY.

NOTIFICATIONS.

COMMERCE AND TRADE.

Simla, the 11th August 1917.

No. 9148.—In exercise of the powers conferred by clause (*a*) of sub-section (1) of section 4 of the Enemy Trading Act, 1916 (X of 1916), the Governor-General in Council is pleased to cancel the notification in the Department of Commerce and Industry, No. 10257-W-II, dated the 21st October 1916, so far as it relates to the British Mannesmann Tube Company, Limited.

CUSTOMS.

The 11th August 1917.

No. 9230.—The following Royal Proclamation is published for general information :—

BY THE KING.

A PROCLAMATION

RELATING TO THE IMPORTATION OF CERTAIN ARTICLES INTO THE UNITED KINGDOM.

GEORGE R. I.

WHEREAS by section forty-three of the Customs Consolidation Act, 1876, it is provided that the importation of arms, ammunition, gunpowder, or any other goods may be prohibited by Proclamation :

AND WHEREAS by certain Proclamations entitled Prohibition of Import Proclamations the importation of certain goods has been prohibited accordingly :

AND WHEREAS it is expedient that the importation into the United Kingdom of certain other goods should be prohibited :

Now, THEREFORE, We, by and with the advice of Our Privy Council, in pursuance of the said Act and of all other powers enabling Us in that behalf, do hereby proclaim, direct, and ordain as follows :—

As from and after the date hereof, subject as hereinafter provided, the importation into the United Kingdom of the following goods is hereby prohibited, *viz.* :—

Carbons for arc lamps,

Carbons for searchlights,

Cartridges of all kinds and parts thereof,

Electric dry cells and carbons therefor,

Provided always, and it is hereby declared, that this prohibition shall not apply to any such goods which are imported under licence given by or on behalf of the Board of Trade, and subject to the provisions and conditions of such licence.

This Proclamation may be cited as the Prohibition of Import (No. 17) Proclamation 1917.

GIVEN at Our Court at Buckingham Palace, this twenty-eighth day of June, in the year of our Lord one thousand nine hundred and seventeen, and in the eighth year of Our Reign.

GOD SAVE THE KING.

No 9231.—The following Order in Council is published for general information :—

AT THE COUNCIL CHAMBER, WHITEHALL.

The 22nd day of June 1917.

By the Lords of His Majesty's Most Honourable Privy Council.

WHEREAS it is provided by section 2 of the Customs (Exportation Prohibition) Act, 1914, that any Proclamation or Order in Council made under section 8 of the Customs and Inland Revenue Act, 1879, as amended by the Act now in recital, may, whilst a state of war exists, be varied or added to by an Order made by the Lords of the Council on the recommendation of the Board of Trade:

And whereas it is provided by section 2 of the Customs (Exportation Restriction) Act, 1914, that any Proclamation made under section 1 of the Exportation of Arms Act, 1900, may, whether the Proclamation was made before or after the passing of the Act now in recital, be varied or added to, whilst a state of war exists, by an Order made by the Lords of the Council on the recommendation of the Board of Trade:

And whereas by a Proclamation, dated the 10th day of May 1917, and made under section 8 of the Customs and Inland Revenue Act, 1879, and section 1 of the Exportation of Arms Act, 1900, and section 1 of the Customs (Exportation Prohibition) Act, 1914, the exportation from the United Kingdom of certain articles to certain, or all, destinations was prohibited:

And whereas there was this day read at the Board a recommendation from the Board of Trade to the following effect :—

That the Proclamation, dated the 10th day of May 1917, should be amended by making the following amendments in, and additions to, the schedule to the same :—

(1) That the following headings should be deleted :—

(C) Asphalt ;
(C) Asphalt, coal-tar ;
(C) Bitumen, liquid or solid ;
(B) Boots and shoes, materials and tools used in the manufacture of, the following :—

Boot and shoe grindery, including clog-nails ;

Chemicals, etc., the following :—

(B) Paraffin, liquid medicinal ;

Ferro alloys, the following :—

(B) Ferro-manganese ;
(A) Ferro-tungsten ;

(B) Firearms, unrifled, and their component parts ;
(C) Glue, osseine and concentrated size, fish glue, isinglass, finings and other kinds of gelatine ;
(A) Hacksaw blades ;
(C) Iridium and its alloys ;
(A) Ivory, vegetable ;
(B) Lubricants and articles and mixtures containing lubricants ;
(B) Mica, mica splittings, mica powder, micanite, and articles made from, and insulating materials containing them ;
(B) Mineral jellies ;
(A) Molasses ;
(B) Motor spirit (except benzol) ;
(B) Oil fuel, except oil fuel allowed by the Commissioners of Customs and Excise to be shipped for use on board the exporting ship ;
(B) Oil fuel, shale ;

Oils, vegetable, the following, and articles and mixtures containing such oil :—

(B) All other vegetable oils except essential oils ;

(C) Osmium and its alloys ;
(C) Palladium and its alloys ;
(B) Paraffin oil ;
(A) Pepper ;
(B) Petroleum, fuel oil ;
(B) Petroleum, lighting oil ;
(B) Petroleum, gas oil ;
(B) Petroleum spirit and articles containing petroleum spirit ;
(C) Petroleum and its products, not otherwise specifically prohibited ;

Provisions and victuals which may be used as food for man, the following :—

(C) Yeast, and articles, mixtures, and preparations containing yeast ;

(C) Rhodium and its alloys ;
(C) Ruthenium and its alloys ;

Silk and silk manufactures, the following :-

(B) Tissues and fabrics of silk of all kinds (including artificial silk), whether pure or mixed with other yarns or materials (except metal threads) in the grey or discharged, undyed, dyed or printed, unweighted or weighted ; not including velvets, plushes, nets, laces, gauzes, tulles, muslins, grenadines, voiles, crêpes, crepe-de-chine and similar diaphanous fabrics, and also not including piece-goods of less than 12 inches in width (except braids), trimmings, hosiery, and all made-up articles ;

(A) Tallow ;
(A) Tools, small, the following :—
Hacksaws ;
(B) Turpentine substitute and articles containing turpentine substitute ;
(B) Varnishes containing shellac, oil, turpentine or turpentine substitute ;

Wool and wool manufactures, the following :—

(A) Woollen and worsted cloth, khaki, and mixtures thereof.

(2) That the following headings should be added :—

(B) Asphalt ;
(B) Asphalt, coal-tar ;
(B) Bitumen, liquid or solid ;
(A) Bobbins and their component parts ;

(B) Boots and shoes, materials and tools used in the manufacture of the following :—
Boot and shoe grindery, including clog-nails but not including hob-nails ;
Chemicals, etc., the following :—
(C) Adrenaline ;
(C) Alypin ;
(C) Aloe juice ;
(C) Amylene ;
(C) Anchusa ;
(C) Anchusin ;
(C) Apiol ;
(C) Chlorides, metallic and metalloidic, not otherwise prohibited ;
(B) Citrates ;
(C) Digitaline ;
(C) Ergotine ;
(C) Eryngo ;
(C) Eserine ;
(C) Exalgin ;
(C) Hydrastis canadensis ;
(A) Hydrocyanic (prussic) acid and solutions thereof ;
(A) Lactates, not otherwise prohibited ;
(A) Lactic acid ;
(C) Liquorice roots and juice ;
(C) Lithium compounds ;
(C) Lycopodium ;
(A) Manna ;
(A) Mannite ;
(A) Paraffin, liquid medicinal ;
(C) Pepsin ;
(C) Peptone ;
(C) Pilocarpine :
(A) Potassium carbonate and mixtures containing potassium carbonate ;
(C) Saffron ;
(B) Sodium peroxide ;
(C) Sulphocyanides, not otherwise prohibited ;
(C) Sulphoricinates ;
(C) Tannalbin ;
(C) Tannigen ;
(C) Vaccines ;
(C) Valerianates, not otherwise prohibited ;
(C) Valerianic acid ;
Ferro alloys, the following :—
(A) Ferro manganese ;
(A) Firearms, unrifled, and their component parts ;
Forage and food which may be used for animals, the following :—
(B) Fenugreek seed ;
(B) Glue, osseine and concentrated size, fish glue, isinglass, finings and other kinds of gelatine ;
(B) Gum tragacanth ;
(A) Hob nails ;
(C) Insecticides, not otherwise prohibited ;
(C) Iridium and its alloys, and manufactures containing iridium ;
(A) Ivory, vegetable, and manufactures thereof ;
(C) Lithium ;
(A) Lubricants, mineral, and articles and mixtures containing mineral lubricants ;
(B) Lubricants not otherwise specifically prohibited, and articles and mixtures containing such lubricants ;
(A) Mica block and mica splittings ;
(B) Mica sheets, mica waste, mica powder, micanite, and articles made from and insulating materials containing mica in any form ;
(A) Mineral jellies :
(A) Molasses, and articles, mixtures, and preparations containing molasses ;
(A) Motor spirit ;
(A) Oil fuel, except oil fuel allowed by the Commissioners of Customs and Excise to be shipped for use on board the exporting ship ;

(A) Oil fuel, shale ;

Oils, vegetable, the following, and articles and mixtures containing such oils :—

(A) Linseed ;

(B) All other vegetable oils, not otherwise prohibited ;

(C) Osmium and its alloys and manufactures containing osmium ;

(C) Palladium and its alloys and manufactures containing palladium ;

(A) Paraffin oil ;

(B) Pepper ;

(A) Petroleum fuel oil ;

(A) Petroleum gas oil ;

(A) Petroleum lighting oil ;

(A) Petroleum spirit and articles containing petroleum spirit ;

(A) Petroleum and its products, not otherwise specifically prohibited, and mixtures thereof ;

Provisions and victuals which may be used as food for man, the following :—

(A) Banana meal and banana flour and preparations containing banana meal and banana flour ;

(A) Levulose ;

(A) Milk sugar (lactose) ;

(A) Yeast, and articles, mixtures, and preparations containing yeast ;

(C) Rhodium and its alloys and manufactures containing rhodium ;

(C) Ruthenium and its alloys and manufactures containing ruthenium ;

(A) Shuttles and their component parts ;

(C) Silicon ;

Silk and silk manufactures, the following :—

(B) Tissues and fabrics of silk of all kinds (including artificial silk), whether pure or mixed with other yarns or materials, in the grey, or discharged, undyed, dyed or printed, unweighted or weighted ; with the exception of velvets, plushes, nets, laces, mourning crêpe trimmings, braids, ribbons not exceeding 6 inches in width, furnishing fabrics (embroidered or brocaded), fabrics containing any kind of metal thread, and all made-up articles with the exception of articles for men's wear ;

(A) Tallow, and articles, mixtures, and preparations containing tallow ;

(C) Tar, oil, not otherwise specifically prohibited ;

(A) Tools, small, the following :—

Hacksaws, and their component parts ;

(A) Tungsten alloys ;

(A) Turpentine substitute and articles containing turpentine substitute ;

(C) Vanillin ;

(B) Varnishes containing shellac, oil or turpentine, not otherwise prohibited ;

Wool and wool manufactures, the following :—

(A) Khaki cloth made from wool or from mixtures of wool with other materials.

Now, therefore, Their Lordships, having taken the said recommendations into consideration, are pleased to order, and it is hereby ordered, that the same be approved.

Whereof the Commissioners of His Majesty's Customs and Excise, the Director of the War Trade Department, and all other persons whom it may concern, are to take notice and govern themselves accordingly.

Almeric Fitzroy.

No. 9317.—In exercise of the powers conferred by section 19 of the Sea Customs Act of 1878 (Act VIII of 1878), as amended by Act XII of 1914, the Governor-General in Council is pleased to prohibit the bringing, by sea or by land, into British India of any copy of the publication entitled "Yugantar" issued by the Ghadr Press, San Francisco, in Urdu, Gurmukhi, or any other language.

IMPORT AND EXPORT REGULATIONS.

The 11th August 1917.

No 9227.—In exercise of the powers conferred by section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), the Governor-General in Council is pleased to direct that the following additions and alterations shall be made in the schedule appended to this Department Notification No. 8413, dated the 21st July 1917, as subsequently amended, *viz.* :—

Additions.

Abeichi & Company, Shanghai.

C...yo Yoko, Shanghai.

Cinzano, F., & Company.

East Asia Produce & Estate Company.

Far Eastern Review.

Katz, Wm., & Company.

Martens Gardner Company.

Moosa, A. J., & Company.

Shaw, Charles R.

Removals.

Awards Dispensary, Shanghai.

Orient Trading Company.

Talow Dispensary.

Corrections.

Andrews Von Fischerz & George should *read* Andrews & George.

Knapp, W. B., & Company should *read* Knapp & Baxter Inc.

No. 9322.—In exercise of the powers conferred by section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), the Governor-General in Council is pleased to direct that the following alterations shall be made in the schedule appended to this Department Notification No. 2981-C. W., dated the 24th March 1917, as subsequently amended, *viz.* :—

Alterations.

Buan Hoa Seng
should *read*
Buan Hoa Seng and Co., Ltd.

Kian Hoa Heng & Co.
should *read*
Kian Hoa Heng & Co., Ltd.

C. E. LOW,

Secretary to the Government of India.

DEPARTMENT OF EDUCATION.

NOTIFICATION.

ECCLESIASTICAL.

Simla, the 8th August 1917.

No. 261.—The Reverend Charles Maxwell Becker, M.A., a senior chaplain on the Bengal (Lahore) Ecclesiastical Establishment, has been permitted to retire from the service, with effect from the 7th September 1917.

H. SHARP,

Offg. Secretary to the Government of India.

ARMY DEPARTMENT.

Simla, the 10th August 1917.

FIELD OPERATIONS.

No. 1285.

RESOLUTION—By the Government of India, Army Department.

READ—

HIS EXCELLENCY the Commander-in-Chief's Special India Army Order, dated the 10th August 1917.—

Special Order of the day, dated the 10th August 1917, by His Excellency General Sir Charles Monro, G.C.M.G., K.C.B., Commander-in-Chief in India.—On the dispersion of the Waziristan Field Forces, the Commander-in-Chief desires to express to all ranks his satisfaction at the manner in which the operations against the Mahsuds have been brought to so speedy and successful a termination. This result has been due to the skilful manner in which the operations were conceived and carried out by the Generals in command - to the intimate co-operation between the arms engaged but above all to the pluck and determination displayed by the troops, combatant and non-combatant, British and Indian, the Frontier Militias and Constabulary and our gallant allies, the Nepalese Contingent.

There were many obstacles to be overcome in a climate and under conditions of the most trying description—but they were overcome in a manner worthy of the best traditions of the British Army. For the first time the tribesmen on this part of the Frontier have felt the power of the Royal Flying Corps which carried out its duties with the dash and daring to which the army has become accustomed. It gives the Commander-in-Chief great pleasure to associate in this order the Political Officers on the Staff of the Forces to whom his thanks are due for the tact and firmness which have so largely contributed to a successful and speedy settlement and for the generous manner in which they placed their own residences at the disposal of the sick and wounded.

The Railway, Telegraph and Postal Departments were subjected to a severe strain, and it was due to their resource and devotion to duty that the requirements of the Forces were always met.

In conclusion the Commander-in-Chief, on behalf of the Army, gratefully acknowledges the assistance given by the "Red Cross" and "Comforts for Troops" Societies whose generous efforts did much to alleviate the hardships and ameliorate the trying conditions of a summer campaign on the Frontier.

The Governor-General, having considered in Council His Excellency the Commander-in-Chief's Special India Army Order, dated the 10th August 1917, which deals with the conclusion of the recent Waziristan Operations, desires cordially to endorse all that the Commander-in-Chief has said in recognition of the excellent work performed by the troops and others concerned in these operations. The Governor-General in Council further desires specially to record the thanks of the Government of India to Lieutenant-General Sir A. A. Barrett, K.C.B., K.C.S.I., K.C.V.O., who was in general control of these operations, to Major-General W. G. L. Beynon, C.B., C.I.E., D.S.O., who was in direct command and who was responsible for the admirable execution of the undertaking, to Sir J. S. Donald, K.C.I.E., C.S.I., the Chief Political Officer, and to Mr. J. A. O. Fitzpatrick, C.I.E., who, owing to Sir John Donald's temporary indisposition, had charge of the negotiations with the Mahsuds at a most critical time and conducted those negotiations with firmness and tact.

ORDER.—Ordered that a copy of this Resolution be communicated to the Hon'ble the Chief Commissioner and Agent to the Governor-General, North-West Frontier Province, Departments* of the Government of India, the Director-General, Indian Medical Service, and Heads of Branches of Army Head-quarters for information and necessary action.

*The Foreign and Political Department.
The Commerce and Industry Department.
The Railway Department (Railway Board).

Ordered also that the Resolution be published in the *Gazette of India* for general information.

CANTONMENTS.

REGULATIONS.

No. 1307.—The following draft of a rule which it is proposed to make in exercise of the powers conferred by sections 23, 24 and 25 (4) of the Cantonments Act, 1910 (XV of 1910 is published as required by section 25, sub-section (1) of the said Act, for the information of persons likely to the affected thereby, and notice is given that the draft will be taken into consideration by the Governor-General in Council on or after the 11th September 1917.

Any objection or suggestion, which may be received from any person with respect to the draft before the date fixed aforesaid, will be considered by the Governor-General in Council.

Draft Rule.

For section 107 of the Cantonment Code, 1912, the following sections shall be substituted, namely :—

"107. Whoever begins, continues or completes the erection or re-erection of any building, without giving the notice required by sub-section (1) of section 92, or in

contravention of an order of the Cantonment authority, refusing sanction, or of any directions issued in writing by such authority under the said sub-section, shall be punishable with fine which may extend to fifty rupees.

"107*a*. Whoever fails to comply with any notice issued under sub-section (3) of section 92 or under any other section of this Chapter, shall be punishable with fine which may extend to fifty rupees, and in the case of a continuing failure, with an additional fine not exceeding five rupees for every day after the first in regard to which he is convicted of having persisted in the failure."

JUDICIAL.

No. 1308.—In exercise of the powers conferred by section 13 of the Indian Defence Force Act, 1917 (III of 1917), the Governor-General in Council is pleased to direct that the following amendment shall be made in the Indian Defence Force Rules, 1917, namely :—

In clause I of schedule II of the said rules after the words "actual military duty" the words "or when wearing His Majesty's uniform" shall be inserted.

ORGANISATION.

No. 1310.—Mr. E. A. Scott, Signal Engineer, North-Western Railway, is appointed Deputy Controller (Munitions), Punjab Circle, under the Indian Munitions Board, in addition to his other duties.

No. 1311.—Army Department Notification No. 1222, dated the 27th July 1917, is cancelled.

A. H. BINGLEY, *Major-General*,
Secretary to the Government of India.

BOARD OF EXAMINERS.

NOTICE.

Persian and Arabic Instructors.

Two fully qualified instructors, natives of Persia and Arabia, respectively, are maintained by the Government of India, for the convenience of officers wishing to study Persian and Arabic. The services of these instructors may be obtained in Calcutta, on application to the Secretary, Board of Examiners.

The instructors shall be stationed at Simla during the ensuing hot weather from the end of April to the end of October to give instruction to candidates on study leave there. Their services can be engaged on application to the Board of Examiners, Calcutta.

Qualified Urdu Teachers.

AMBALA.

M. Mohd. Miyan Khan ...	... Saddar Bazar, Ambala.
M. Mohd. Akbar Khan ...	... The Oriental Lodge, Ambala.
M. Anand Sarup ...	... Saddar Bazar, Ambala Cantonment (winter only).
M. Shaikh Amir Bukhsh, Gyani, Munshi Fazil.	Regimental Munshi, 1/9th Middlesex Regiment, Ambala.
FEROZEPORE.	
M. Suraj Narain, B.A. ...	... Kabari Bazar, Ferozepore.
M. Harnam Das ...	... Headmaster, Hindu Girls' School, Ferozepore City.
JHELUM.	
M. Thakur Das Pahwa ...	... Officers' Munshi, Jhelum.
JULLUNDUR.	
M. Karam Chand ...	... C/o Jacki Mull & Sons, Saddar Bazar, Jullundur Cantonment.
KASAULI.	
M. Anand Sarup ...	... Depôt Munshi, Kasauli (summer only).

LAHORE.

M. Sham Lal, Bhargava...	... Officers' Munshi, Saddar Bazar, Lahore Cantonment.
M. Sayyad Aulad Ali, Gilani (Munshi Fazal).	Miran Shah Lane, Taksali Gate, Lahore.
M. Mohd. Khalil-ur-Rahman, Sabri	... Mohalla Sammian, Chhawni Manawala, Taksali Gate, Lahore.
M. Mool Chand Saihgal	... Regimental Munshi, 1/5th Devonshire Regiment, Saddar Bazar, Lahore Cantonment.

MULTAN.

M. Sultan Muhammad	... Regimental Munshi, Multan Cantonment.

MURREE HILLS.

M. S. C. Bagchi ...	... Munshi, Lawrence Government European School, Ghoragali, P. O. Murree Hills.

RAWALPINDI.

M. Ghulam Muhiuddin ...	... R. A. Brigade Munshi, Rawalpindi.
M. Ghulam Rasul ...	... Saddar Bazar, Rawalpindi.
M. Kazi Abdul Haqq Khan	... C/o Kazi Najam-ud-din Khan, Officers' Munshi, Jhangi Street, Rawalpindi City.

SIALKOT.

M. Ajab Shah Anand ...	... Officers' Munshi, Saddar Bazar, Sialkot.

N. B.—Whenever any teacher changes his address, he is requested to communicate his new address to the Board of Examiners.

O. F. JENKINS,

Secretary and Member, Board of Examiners.

883 PGG—710—17-8-17—SGPP Lahore.

Registered No. L. 864.

The Government Gazette

PUNJAB AND ITS DEPENDENCIES.

Published by Authority.

LAHORE, FRIDAY, AUGUST 24, 1917.

PART II.

Republications from the "Gazette of India."

THE "GAZETTE OF INDIA," EXTRAORDINARY, SIMLA, WEDNESDAY, AUGUST 15, 1917.

FOREIGN AND POLITICAL DEPARTMENT.

NOTIFICATION.

Simla, the 15th August 1917.

No. 1798-I. C.—His Excellency the Viceroy and Governor-General is pleased to confer the following titles, as a personal distinction, upon the Indian gentlemen mentioned below in recognition of their good work in connection with recruitment for the Indian Army or of good services rendered during the war:—

Raja.

Sardar Badan Singh, C.S.I., of Malaudh, Ludhiana District, in the Punjab.

Sardar Bahadur.

Sardar Rajindar Singh, of Pakhoke, Ludhiana District, in the Punjab.

Sardar Amar Singh, Mohtamim Mal, Patiala State, in the Punjab.

Rai Bahadur.

Lala Shadi Ram, Inspector-General of Police, Jind State, in the Punjab.

Rai Sahib Mian Durga Singh, late Wazir, Bilaspur State, in the Punjab.

Sardar Sahib.

Munshi Sawan Singh, Tahsildar of Ajnala, Amritsar District, in the Punjab.

Bhai Jawahar Singh, of Gurdaspur, in the Punjab.

Sardar Bakhtawar Singh, Nazim, Jind State, in the Punjab.

932 PGG

Khan Sahib.

Khan Kalandar Ali Khan, Pleader, of Multan, in the Punjab.

Shaikh Najm-ud-din, Extra Assistant Commissioner, Lahore District, in the Punjab.

Munshi Sher Khan, Provincial Civil Service, Manager of Kot Fateh Khan Estate, Attock District, in the Punjab.

Malik Muhammad Akbar Khan, land-owner, of Pindi Gheb, Attock District, in the Punjab.

Maulvi Abdul Malik, Mashir-i-Mal, Bahawalpur State, in the Punjab.

Rai Sahib.

Lala Udai Bhan, Civil Surgeon, Gujranwala, in the Punjab.

Chaudhri Chota Ram, Gat, Pleader, of Rohtak District, in the Punjab.

Chaudri Nand Lal, of Jagraon, Ludhiana District, in the Punjab.

Lala Devi Dyal, of Gurdaspur, in the Punjab.

Lala Brij Lal, Puri, Pleader, Shahpur District, in the Punjab.

Munshi Ram Chand, late Extra Assistant Commissioner, Rawalpindi, in the Punjab.

Chaudri Ram Dayal, Honorary Magistrate, Sangrur, Jind State, in the Punjab.

Pandit Fakir Chand, Chief Revenue Officer, Faridkot State, in the Punjab.

Lala Sant Ram, of Gujranwala, in the Punjab.

J. B. WOOD,

Political Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA," DATED SIMLA, SATURDAY, AUGUST 18, 1917.

ARMY DEPARTMENT.

Simla, the 17th August 1917.

INDIAN ARMY.

Army Reserves.

No. 1325.—The following gentlemen are appointed to the Indian Army Reserve of Officers, subject to His Majesty's approval :—

To be Second-Lieutenants.

Infantry Branch.

* * * * * * * *

George Oliver Bateman. Dated 8th August 1917.

* * * * * * * *

Robert Harold Crump. Dated 10th August 1917.

* * * * * * * *

INDIAN DEFENCE FORCE.

APPOINTMENTS, PROMOTIONS AND RESIGNATIONS.

1st Punjab Volunteer Rifles.

No. 1366.—Second-Lieutenant Bertram Nigel Bosworth-Smith resigns his Commission. Dated the 31st March 1917.

A. H. BINGLEY, *Major-General,*

Secretary to the Government of India.

BOARD OF EXAMINERS.

NOTICE.

Persian and Arabic Instructors.

Two fully qualified instructors, natives of Persia and Arabia, respectively, are maintained by the Government of India, for the convenience of officers wishing to study Persian and Arabic. The services of these instructors may be obtained in Calcutta, on application to the Secretary, Board of Examiners.

The instructors shall be stationed at Simla during the ensuing hot weather from the end of April to the end of October to give instruction to candidates on study leave there. Their services can be engaged on application to the Board of Examiners, Calcutta.

Qualified Urdu Teachers.

AMBALA.	
M. Mohd. Miyan Khan ...	... Saddar Bazar, Ambala.
M. Mohd. Akbar Khan Haidari	... The Oriental Lodge, Ambala.
M. Anand Sarup ...	... Saddar Bazar, Ambala Cantonment (winter only).
M. Shaikh Amir Bukhsh, (Gyani, Munshi Fazil).	Regimental Munshi, 1/9th Middlesex Regiment, Ambala.
FEROZEPORE.	
M. Suraj Narain, B.A. ...	... Kabari Bazar, Ferozepore.
M. Harnam Das ...	... Headmaster, Malwa Khalsa School, Ferozepore City.
JHELUM.	
M. Thakur Das Pahwa ...	... Officers' Munshi, Jhelum.
JULLUNDUR.	
M. Karam Chand ...	... C/o Jacki Mull & Sons, Saddar Bazar, Jullundur Cantonment.
KASAULI.	
M. Anand Sarup ...	... Depôt Munshi, Kasauli (summer only).
LAHORE.	
M. Sham Lal, Bhargava...	... Officers' Munshi, Saddar Bazar, Lahore Cantonment.
M. Sayyad Aulad Ali, Gilani (Munshi Fazil).	Miran Shah Lane, Taksali Gate, Lahore.
M. Mohd. Khalil-ur-Rahman, Sabri	... Mohalla Sammian, Chhawni Manawala, Taksali Gate, Lahore.
M. Mool Chand Saihgal	... Regimental Munshi, 1/5th Devonshire Regiment, Saddar Bazar, Lahore Cantonment.
MULTAN.	
M. Sultan Mohammad	... Regimental Munshi, Multan Cantonment.
MURREE HILLS.	
M. S. C. Bagchi ...	... Munshi, Lawrence Government European School, Ghoragali, P. O. Murree Hills.
M. Ghulam Mohy-ud-Din ...	... Regimental Munshi, 2nd North Staffordshire Regiment (summer only).
RAWALPINDI.	
M. Ghulam Mohy-ud-Din...	... Regimental Munshi, 2nd Bn., N. Staff. Regt., Rawalpindi (winter only).
M. Ghulam Rasul ...	... Sadar Bazar, Rawalpindi.
M. K. R. Mehta ...	... 1st F. S. Garr. Bn., Somerset Light Infantry.
RISALPUR.	
M. Kazi Abdul Haqq Khan	... Regimental Munshi, Royal Flying Corps, Risalpur Cantonment.
SUBATHU.	
M. Mohd. Yaqub Khan (Munshi Fazil)	Officers' School of Instruction, Subathu

N. B.—Whenever any teacher changes his address, he is requested to communicate his new address to the Board of Examiners.

N.B.—Teachers whose names are preceded by an asterisk (*) are considered especially competent to give advanced instruction in the language.

O. F. JENKINS,

Secretary and Member, Board of Examiners.

932 PGG—710—24-8-17—SGPP Lahore

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The Government Gazette

PUNJAB AND ITS DEPENDENCIES.

Published by Authority.

LAHORE, FRIDAY, AUGUST 31, 1917.

PART II.

Republications from the "Gazette of India."

FROM THE "GAZETTE OF INDIA" EXTRAORDINARY, SIMLA, MONDAY AUGUST 20, 1917.

GOVERNMENT OF INDIA.

HOME DEPARTMENT.

NOTIFICATION.

POLITICAL.

No. 2111.

Simla, the 20th August 1917.

The following announcement is being made this day by the Secretary of State for India in the House of Commons and is published for general information:—

Announcement by the Secretary of State for India.

The policy of His Majesty's Government, with which the Government of India are in complete accord, is that of the increasing association of Indians in every branch of the administration and the gradual development of self-governing institutions with a view to the progressive realization of responsible Government in India as an integral part of the British Empire. They have decided that substantial steps in this direction should be taken as soon as possible, and that it is of the highest importance as a preliminary to considering what these steps should be that there should be a free and informal exchange of opinion between those in authority at home and in India. His Majesty's Government have accordingly decided, with His Majesty's approval, that I should accept the Viceroy's invitation to proceed to India to discuss these matters with the Viceroy and the Government of India, to consider with the Viceroy the views of Local Governments, and to receive with him the suggestions of respresentative bodies and others.

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I would add that progress in this policy can only be achieved by successive stages. The British Government and the Government of India on whom the responsibility lies for the welfare and advancement of the Indian peoples must be judges of the time and measure of each advance, and they must be guided by the co-operation received from those upon whom new opportunities of service will thus be conferred and by the extent to which it is found that confidence can be reposed in their sense of responsibility.

Ample opportunity will be afforded for public discussion of the proposals which will be submitted in due course to Parliament.

J. H. DuBOULAY,

Secretary to the Government of India.

ARMY DEPARTMENT.

Simla, the 20th August 1917.

NOTIFICATION.

APPOINTMENTS.

Announcement by the Secretary of State for India.

No. 1367.—The following telegram has been received from the Secretary of State for India and is published for general information:—

Begins. The Secretary of State for India has announced in House of Commons the decision of His Majesty's Government to remove bar which has hitherto precluded admission of Indians to commissioned rank in His Majesty's Army and steps are accordingly being taken respecting grant of commissions to nine Indian officers belonging to Native Indian Land Forces who have served in field in present war and whom Government of India recommended for this honour in recognition of their services. Their names will be notified in *London Gazette* and in same Gazette they will be posted to Indian Army.

The Secretary of State and Government of India are discussing the general conditions under which Indians should in future be eligible for commissions. In due course the Army Council will be consulted with a view to introduction of a carefully considered scheme to provide for the selection of candidates and for training them in important duties which will devolve upon them. *Ends.*

A. H. BINGLEY, *Major-General,*

Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA," DATED AUGUST 25, 1917.

FOREIGN AND POLITICAL DEPARTMENT.

NOTIFICATION.

Simla, the 22nd August 1917.

No. 1306-Est.-A.—Mr. J. Kelly, Assistant Principal of the Aitchison College, Lahore, is granted furlough for 5 months and 27 days combined with College vacations for 2 months and 22 days, with effect from the 14th January 1917, under Articles 277 and 308 (*b*) of the Civil Service Regulations.

J. B. WOOD,

Secretary to the Government of India.

FINANCE DEPARTMENT.

NOTIFICATION.

PAY, ALLOWANCES AND FINANCE OFFICERS.

The 22nd August 1917.

No. 894-F.E.—With reference to Rule XIII of the rules promulgated with Resolution No. 1251-F.E., dated the 30th September 1914, published on pages 1643-1645 of the *Gazette of India,* Part I, dated the 10th October 1914, it is hereby notified for general information, that an examination will be held at Calcutta during the second half of December 1917 for the selection of probationers to fill three vacancies in the General List of the Indian Finance

Department. Only three candidates will be entitled to compete at the examination who have been nominated by the Government of India in the Finance Department in accordance with the rules quoted above and amended by Resolutions No. 1363-F. E., dated the 27th December 1915, published on pages 391-392 of the Supplement to the *Gazette of India*, dated the 4th March 1916; No. 301-F. E., dated the 8th April 1916, published on pages 435-436 of Part I of the *Gazette of India*, dated the 5th April 1916; No. 176-F. E., dated the 13th February 1917, published on page 417 of the Supplement to the *Gazette of India*, dated the 24th February 1917, and No. 733-F. E., dated the 5th July 1917, published on pages 1222-1223 of Part I of the *Gazette of India*, dated the 14th July 1917.

H. F. HOWARD,

Secretary to the Government of India.

DEPARTMENT OF COMMERCE AND INDUSTRY.

NOTIFICATION.

IMPORT AND EXPORT REGULATIONS.

Simla, the 25th August, 1917.

No. 9994.—In exercise of the powers conferred by section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), the Governor-General in Council is pleased to direct that the following alterations shall be made in the schedule appended to the Notification in this Department No. 5385-W., dated the 12th May 1917, as subsequently amended, *viz.*:—

(*i*) Under the heading "Tanning Materials" between the entries—

"(B) Myrabolams" and "(A) Velam bark" *insert* the entry "(B) Myrabolam Extract."

(*ii*) *Insert* as a new entry the following, *viz.*:—

"(B) Myrabolam Extract."

C. E. LOW,

Secretary to the Government of India.

DEPARTMENT OF EDUCATION.

NOTIFICATION.

ECCLESIASTICAL.

Simla, the 23rd August, 1917.

No. 290.—The services of the Reverend G. C. Macpherson, a junior Chaplain of the Church of Scotland on the Bengal Ecclesiastical Establishment, are placed at the disposal of the Government of the Punjab, with effect from the date on which he relinquishes charge of his duties in the United Provinces.

H. SHARP,

Offg. Secretary to the Government of India.

ARMY DEPARTMENT.

Simla, the 24th August, 1917.

INDIAN DEFENCE FORCE.

APPOINTMENTS, PROMOTIONS AND RESIGNATIONS.

1st Punjab Volunteer Rifles.

No. 1408.—Quartermaster and Honorary Lieutenant Frederick George Hawkes is granted the honorary rank of Captain. Dated 13th February 1917.

A. H. BINGLEY, *Major-General,*

Secretary to the Government of India.

BOARD OF EXAMINERS.

NOTICE.

Persian and Arabic Instructors.

Two fully qualified instructors, natives of Persia and Arab ia, respec tively, are maintained by the Government of India, for the convenience of officers wishing to study Persian and Arabic. The services of these instructors may be obtained in Calcutta, on application to the Secretary, Board of Examiners.

The instructors shall be stationed at Simla during the ensuing hot weather from the end of April to the end of October to give instruction to candidates on study leave there. Their services can be engaged on application to the Board of Examiners, Calcutta.

Qualified Urdu Teachers.

AMBALA.	
M. Mohd. Miyan Khan ...	... Saddar Bazar, Ambala.
M. Mohd. Akbar Khan Haidari	... The Oriental Lodge, Ambala.
M. Anand Sarup ...	... Saddar Bazar. Ambala Cantonment (winter only).
M. Shaikh Amir Bukhsh, (Gyani, Munshi Fazil).	Regimental Munshi, 1/9th Middlesex Regiment, Ambala.
FEROZEPORE.	
M. Suraj Narain, B.A. ...	... Kabari Bazar, Ferozepore.
M. Harnam Das ...	... Headmaster, Malwa Khalsa School, Ferozepore City.
JHELUM.	
M. Thakur Das Pahwa ...	... Officers' Munshi, Jhelum.
JULLUNDUR.	
M. Karam Chand ...	... C/o Jacki Mull & Sons, Saddar Bazar, Jullundur Cantonment.
KASAULI.	
M. Anand Sarup ...	... Depôt Munshi, Kasauli (summer only).
LAHORE.	
M. Sham Lal, Bhargava...	... Officers' Munshi, Saddar Bazar, Lahore Cantonment.
M. Sayyad Aulad Ali, Gilani (Munshi Fazil).	Miran Shah Lane, Taksali Gate, Lahore.
M. Mohd. Khalil-ur-Rahman, Sabri	... Mohalla Sammian, Chhawni Manawala, Taksali Gate, Lahore.
M. Mool Chand Saihgal	... Regimental Munshi, 1/5th Devonshire Regiment, Saddar Bazar, Lahore Cantonment.
MULTAN.	
M. Sultan Mohammad	... Regimental Munshi, Multan Cantonment.
MURREE HILLS.	
M. S. C. Bagchi ...	... Munshi, Lawrence Government European School, Ghoragali, P. O. Murree Hills.
M. Ghulam Mohy-ud-Din ...	... Regimental Munshi, 2nd North Staffordshire Regiment (summer only).
RAWALPINDI.	
M. Ghulam Mohy-ud-Din...	... Regimental Munshi, 2nd Bn., N. Staff. Regt., Rawalpindi (winter only).
M. Ghulam Rasul ...	... Sadar Bazar, Rawalpindi.
M. K. R. Mehta ..	... 1st F. S. Garr. Bn., Somerset Light Infantry.
RISALPUR.	
M. Kazi Abdul Haqq Khan	... Regimental Munshi, Royal Flying Corps, Risalpur Cantonment.
SUBATHU.	
M. Mohd. Yaqub Khan (Munshi Fazil)	Officers' School of Instruction, Subathu.*

N. B.—Whenever any teacher changes his address, he is requested to communicate his new address to the Board of Examiners.

N.B.—Teachers whose names are preceded by an asterisk (*) are considered especially competent to give advanced instruction in the language.

O. F. JENKINS,

Secretary and Member, Board of Examiners.

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PART II.

Republications from the "Gazette of India."

FROM THE "GAZETTE OF INDIA" EXTRAORDINARY, SIMLA, SATURDAY SEPTEMBER 1, 1917.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

NOTIFICATION.

Simla, the 29th August 1917.

No. 30.—The following Statutes are published for general information :—

ROYAL NAVAL VOLUNTEER RESERVE ACT, 1917.

[7 AND 8 GEO. 5, CH. 22.]

CHAPTER 22.

AN ACT TO EXTEND DURING THE PRESENT WAR THE TERM OF SERVICE OF MEMBERS OF THE ROYAL NAVAL VOLUNTEER RESERVE.

[10th July 1917.]

BE IT ENACTED by the King's Most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows :—

Extension of term of service.

1. The power under section five of the Royal Naval Reserve (Volunteer) Act, 1859, for His Majesty on any emergency by Proclamation to declare that such volunteers as may at the date of such Proclamation be in actual service shall continue in such actual service for a period of five years from the date of their respectively coming into actual service if their services be so long required, shall, during the continuance of the present war, notwithstanding anything in section one of the Naval Forces Act, 1903, extend to the Royal Naval Volunteer Reserve as it extends to the Royal Naval Volunteers.

22 & 23 Vict. c. 40.

3 Edw. 7. c. 6.

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Short title.

2. This Act may be cited as the Royal Naval Volunteer Reserve Act, 1917.

MILITARY SERVICE (CONVENTIONS WITH ALLIED STATES) ACT, 1917.

[7 AND 8 GEO. 5, CH. 26.]

CHAPTER 26.

AN ACT TO ENABLE HIS MAJESTY IN COUNCIL TO CARRY INTO EFFECT CONVENTIONS WHICH MAY BE MADE WITH ALLIED AND OTHER STATES AS TO THE MUTUAL LIABILITY OF HIS MAJESTY'S SUBJECTS AND SUBJECTS OF THE ALLIED AND OTHER STATES TO MILITARY SERVICE.

[10th July 1917.]

BE IT ENACTED by the King's Most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows :—

Carrying out of mutual arrangements with Allied countries as to military service obligations.

1. His Majesty may by Order in Council, signifying that a convention has been made with a foreign country allied or otherwise acting in naval or military co-operation with His Majesty in the present war (in this Act referred to as the contracting country) which imposes a mutual liability to military service on British subjects in that country and on subjects of that country in the United Kingdom, direct that this Act shall have effect with respect to the contracting country and the subjects of that country, and on any such Order in Council being made, this Act shall have effect accordingly : Provided that—

(a) No such Order in Council shall be made unless the convention secures to His Majesty's Ambassador or other public Minister in the contracting country power to grant to British subjects in that country exemption from military service, and such Ambassador or Ministers shall grant such exemption in any case where a British subject proves that he is not domiciled in the contracting country, and that before proceeding to the contracting country he was ordinarily resident in some part of His Majesty's dominions other than Great Britain :

(b) No such Order in Council shall be made unless the convention contains provisions to the effect that British subjects in the contracting country and subjects of the contracting country in the United Kingdom shall, before becoming liable to military service, have an opportunity, if they make an application for the purpose, of returning to the United Kingdom or the contracting country, as the case may be :

(c) An Order in Council shall not be made until the expiration of thirty days from the date when the convention has been laid before Parliament.

Application of Military Service Acts.

2. (1) Where this Act is so applied with respect to any country, subjects of that country shall, if they have not, within twenty-one days after the convention has been laid before Parliament, made an application in such manner as may be prescribed by a Secretary of State to return to the contracting country, or if, having made such an application, they have failed to avail themselves of an opportunity to do so, be liable to military service under the Military Service Acts, 1916, in the same manner as British subjects; and those Act shall apply accordingly, subject to the following modifications :—

5 & 6 Geo. 5, c. 104.
6 & 7 Geo. 5, c. 15.
7 & 8 Geo. 5, c. 12.

(a) The appointed date shall, as respects subjects of the contracting country who come within the operation of the Military Service Acts, 1916 and 1917, on the application of his Act in respect of that country, be the thirtieth day after the date of the Order in Council applying the Act, and as respect subjects of the contracting country who come within the operation of these Military Service Acts, 1916 and 1917, after that date, be the thirtieth day after the date on which they so come within the operations of those Acts, except that when such subjects come within the operations of those Acts, by reason of their failing to avail themselves of an opportunity of returning to the contracting country, the appointed date shall be the date of such failure :

(b) A subject of the contracting country who has not made such an application as aforesaid to return to that country shall have the same rights with regard to

exemptions and exceptions conferred by the Military Service Acts, 1916 and 1917, other than the exceptions mentioned in paragraph (1) of the First Schedule to the first mentioned Act, as he would have if he were a British subject, and, whether he has made such an application or not, shall be deemed to be within the exceptions under the Military Service Acts, 1916 and 1917, if he is the holder of a certificate of exemption for the time being in force granted by the Ambassador or a duly authorised public Minister of that country in the United Kingdom :

(c) Regulations issued under the Military Service Acts, 1916 and 1917, may provide for the establishment of special tribunals for dealing with applications or appeals for exemption in respect of men who are rendered liable to military service by virtue of this Act and for the appointment of additional members to tribunals when dealing with such applications or appeals :

(d) Any British subject arriving in Great Britain from the contracting country after the date of an Order in Council applying this Act to the subjects of that contracting country shall, if not ordinarily resident in Great Britain, be deemed for the purposes of the Military Service Acts, 1916 and 1917, to be ordinarily resident in Great Britain as from the date of his arrival, unless he shows that the part of His Majesty's dominions in which he last resided was some part other than Great Britain.

(2) For the purposes of the limitation on the number of aliens who may serve together at any one time in any corps of the regular forces imposed by section 95 of the Army Act, subjects of a contracting country who become liable to military service by virtue of the application of this Act in respect of their country shall not be reckoned in that number.

(3) For the purposes of this Act the expression "convention" includes an agreement.

Short title and citation.

3. This Act may be cited as the Military Service (Conventions with the Allied States) Act, 1917, and shall be included amongst the Acts which may be cited as the Military Service Acts, 1916 and 1917.

A. P. MUDDIMAN,

Secretary to the Government of India.

FOREIGN AND POLITICAL DEPARTMENT.

NOTIFICATION.

Simla, the 29th August 1917.

No. 1347-G.—With reference to Notification No. 215-G., dated the 7th March 1917, the following Notice under the hand of His Majesty's Secretary of State for India, dated the 2nd August 1917, is published for general information :—

WHEREAS by Article 79 (1) of the "Bahrein Order in Council, 1913," provision was made that the said Order should come into force on such day within six months of its publication in the *Gazette of India* as the Governor-General of India in Council might by notification in the said *Gazette* appoint on that behalf: AND WHEREAS the said Order was published in *Gazette of India* on the 3rd February 1915:

AND WHEREAS by Article 2 of the "Bahrein (Amendment) Order in Council, 1915," the words "one year" were substituted for the words "six months" in Article 79 (1) of the Principal Order : and it was also provided that it should be lawful for the Secretary of State, by notice given under his hand, to extend the said period of one year for such period not exceeding twelve months, as may be prescribed in the said notice :

AND WHEREAS by two notices, dated the 17th January 1916, and the 2nd August 1916, respectively, the Right Honourable Austen Chamberlain, one of His Majesty's Principal Secretaries of State, extended the said period of one year for two further periods of six months making a period of two years in all :

AND WHEREAS by Article 1 of the "Bahrein (Amendment) Order in Council, 1917," it was provided (*inter alia*) that the said Order should be read as one with the two Orders firstly and secondly hereinbefore recited and also by Article 2 of the said Order it was provided that the words "four years" should be substituted for the words "twelve months" in Article 2 of the Order secondly hereinbefore recited.

AND WHEREAS by a notice, dated the 2nd February 1917, the Right Honourable Austen Chamberlain, one of His Majesty's Principal Secretaries of State, extended the said period of two years for a further period of six months making a period of two years and six months in all :

AND WHEREAS it is desired to extend the said period of two years and six months for a further period of six months :

Now, I, the Right Honourable Edwin Samuel Montagu, one of His Majesty's Principal Secretaries of State, do hereby give notice under my hand that the said period of two years and six months heretofore mentioned be extended for a further period of six months.

EDWIN S. MONTAGU.

2nd August 1917.

A. H. GRANT,

Secretary to the Government of India.

FINANCE DEPARTMENT.

NOTIFICATIONS.

PAY, ALLOWANCES AND FINANCE OFFICERS.

Simla, the 30th August 1917.

No. 923-F. E.—In notification No. 894-F. E., dated the 22nd August 1917, published on page 1440 of Part I of the *Gazette of India,* dated the 25th August 1917, *for* the words "Only three candidates" occurring at the beginning of the second sentence *read* "Only those candidates."

ACCOUNTS AND FINANCE.

LOANS AND ADVANCES.

The 31st August 1917.

No. 416-A.—In exercise of the powers conferred by section 4 of the Local Authorities Loans Act (IX of 1914), the Governor-General in Council is pleased to direct that the following Rule shall be substituted for Rule 15 (2) of the Rules published with notification of the Government of India in the Finance Department, No. 1020-A., dated the 10th November 1914, as subsequently amended ;—

The Local Government may, if it thinks fit and in so far as the law allows, direct that compound interest at a rate not less than 8 per cent. per annum shall be paid upon all over due instalments of interest, or of principal and interest.

H. F. HOWARD,

Secretary to the Government of India.

DEPARTMENT OF COMMERCE AND INDUSTRY.

NOTIFICATIONS.

CUSTOMS.

Simla the 1st September 1917.

No. 10226.—The following Order in Council is published for general information :—

AT THE COUNCIL CHAMBER, WHITEHALL,

The 13th day of July 1917.

By the Lords of His Majesty's Most Honourable Privy Council.

WHEREAS it is provided by section 2 of the Customs (Exportation Prohibition) Act, 1914, that any Proclamation or Order in Council made under section 8 of the Customs and Inland Revenue Act, 1879, as amended by the Act now in recital, may, whilst a state of war exists, be varied or added to by an Order made by the Lords of the Council on the recommendation of the Board of Trade :

AND WHEREAS it is provided by section 2 of the Customs (Exportation Restriction Act) 1914, that any Proclamation made under section 1 of the Exportation of Arms Act, 1900, may, whether the Proclamation was made before or after the passing of the Act now in recital, be varied or added to, whilst a state of war exists, by an Order made by the Lords of the Council on the recommendation of the Board of Trade:

AND WHEREAS by a Proclamation, dated the 10th day of May 1917, and made under section 8 of the Customs and Inland Revenue Act, 1879, and section 1 of the Exportation of Arms Act, 1900, and section 1 of the Customs (Exportation Prohibition) Act, 1914, the exportation from the United Kingdom of certain articles to certain or all destinations was prohibited:

AND WHEREAS by an order of Council, dated the 22nd day of June 1917, the said Proclamation was amended and added to in certain particulars:

AND WHEREAS there was this day read at the Board a recommendation from the Board of Trade to the following effect:—

That the Proclamation, dated the 10th day of May 1917, as amended and added to by the Order of Council, dated the 22nd day of June 1917, should be further amended by making the following amendments in and additions to the schedule to the same:—

(1) That the following headings should be deleted:—

(B) Boots and shoes, materials and tools used in the manufacture of, the following:—

Boot and shoe grindery, including clog nails but not including hobnails;
Cutters;
Drivers;
Eyelets;
Groovers;
Hooks;
Shoemakers' tools, hand and machine;

(A) Hobnails;
(B) Steel rivets, bifurcated;
(C) Tobacco;
(C) Wax, carnauba.

(2) That the following headings should be added:—

(A) Bolts, iron or steel;

Boots and shoes, materials and tools used in the manufacture of, the following:—

(A) Boot and shoe grindery, including clog nails;
(B) Cutters;
(B) Drivers;
(B) Eyelets;
(B) Groovers;
(B) Hooks;
(A) Parts of shoemakers' machine tools;
(B) Shoemakers' tools, hand and machine;

Chemicals, etc., the following:—

(A) Potassium bicarbonate and mixtures containing potassium bicarbonate;
(C) Sera, except anti-tetanus serum;
(C) Sodium sesquicarbonate;

(A) Nuts, iron or steal;

Oils, vegetable, the following, and articles and mixtures containing such oils:—

(A) Castor;

(A) Rivets, iron or steel;
(A) Shovels;
(C) Straw plait;
(A) Tobacco, unmanufactured;
(C) Tobacco, manufactured;
(C) Typewriters;
(A) Wax, carnauba.

NOW THEREFORE, Their Lordships, having taken the said recommendation into consideration, are pleased to order, and it is hereby ordered, that the same be approved.

Whereof the Commissioners of His Majesty's Customs and Excise, the Director of the War Trade Department, and all other persons whom it may concern, are to take notice and govern themselves accordingly.

Almeric Fitzroy.

IMPORT AND EXPORT REGULATIONS.

The 1st September 1917.

No. 10158.—In exercise of the powers conferred by section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), the Governor-General in Council is pleased to direct that "Renong Tin Dredging Company" shall be added to the schedule appended to this Department notification No. 2981-C.W., dated the 24th March 1917, as subsequently amended.

No. 10164.—In exercise of the powers conferred by section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), the Governor General in Council is pleased to direct that the following additions and alterations shall be made in the schedule appended to this Department notification No. 8413, dated the 21st July 1917, as subsequently amended, *viz.* :—

Additions.

E. Yuang Tung & Co. (Yi Yuan Tung) ... ... Newchang.
Hankow Motor & Engineering Co. ... ... Hankow.
Heng Kee Company ... ... Swatow.
Pacific Transport Co. }
Pharmacie Centrale } ... ... Hankow.

Removal.

Shun Kee & Co. ... ... Shanghai.

Correction.

Hung Tah Medicine Co., should read ... ... Hung Tah Medicine Co. (Hung Dah Medical Hall), Shanghai.

No. 10345.—In exercise of the powers conferred by section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), the Governor-General in Council is pleased to direct that the following additions and alterations shall be made in the schedule appended to this Department notification No. 7762, dated the 7th July 1917, as subsequently amended, *viz.* :—

ADDITIONS.

ARGENTINE, PARAGUAY AND URUGUAY.

All persons or bodies of persons whose names appear in the Statutory List under any one or more of these three countries are included in the Statutory List for each and all of these three countries.

Arienti, Hector, Buenos Aires, Argentina.
Deurer, Gustav, Calle Sarmiento 630, Rosario, Argentina.
Deutsche La Plata Zeitung, Calle Sarmiento 648, Buenos Aires, Argentina.
Engels & Company, Calle Chacabuco 430 and Casilla Carso 1364, Buenos Aires, Argentina.
Francia, Carlos A., Buenos Aires, Argentina.
Grobe & Diebal, Calle Suipacha 467, Buenos Aires, Argentina.
Hiller, Ricardo, Calle Bartolome Mitre 511 and Reconquista 37, Buenos Aires, Argnetina.
Kropf & Company, Calle Alsina 365, Buenos Aires, Argentina; and Garibald; 34, Asuncion, Paraguay.
Nobel, Hugo, Calle Cangallo 303, Buenos Aires, Argentina.
Robert, Eugenio & Company, Calle Orillas del Plata 843, Montevideo, Uruguay.
Rohde, Rappard & Langloh, Chacabuco 138 and Alsina 675, Buenos Aires, Argentina.
Steffens, Gustav, Calle Alsina 890, Buenos Aires, Argentina.
Union, La, Calle Florida 391, Buenos Aires, Argentina.
Valois, George, Rosario, Argentina.
Weygand, Enrique & Company, Calle Peru 1037, Buenos Aires, Argentina.

BOLIVIA.

Ballerstaedt, Pablo, Potosi.
Cerveceria Agulia (see Liebers, Arturo).
Haase & Company, Calle Bolivar 101, Potosi.
Leibers, Arturo (Cerveceria Aguila), Tarija.
Stark & Brandenburg, Cochabamba.
Teran, Arturo Burgoa, Oruro.

BRAZIL.

Aeckerle, Adolfo (Partner of Ebner & Company), Galeria Municipal 47 and 49, Port Alegre.
Beckmann & Company, Rua Florencio de Abren 99 and Caixa Postal 1154, Sao Paulo.
Benttenmuller & Company, Rua da Alfandega 89 and Caixa de Correio 77, Rio de Janeiro.
Casa do Aco (see Schneider, Carl).
Compania Lithographica Hartmann Reichenbach, Rua Gusmoes 93, Sao Paulo; and Santos.
Costa, Raymundo, Caixa do Correio 1768, Rio de Janeiro.
Ebner & Company, Porto Alegre.
Ebner, Charles (Partner of Abner & Company), Porto Alegre.
Erbrich, Richard August, Rua Alvares Penteado, Sao Paulo.
Fabrica Metallurgica de Sao Paulo (see Fabrica Metallurgica Allema).
Festenburg & Company, Corumba.
Flues, Oscar, Rua Libero Badaro 167 and Caixa Postal 1122, Sao Paulo.
Freitag, M. G., Rua Visconde de Inhauma 89, Rio de Janeiro.
Hanau, Casa, Rua Sao Bento 55 and Caixa Postal 45, Sao Paulo.
Henrique & Leal, Rua Sao Pedro 52, Rio de Janeiro; and Rua Jose Bonifacio 36, Sao Paulo.
Hesslein, Henrique, & Sergel, Cuyabá.
Kohn, Isidoro E, & Company, Rua da Alfandega 112, Rio de Janeiro.
Lima, Casimiro (of Carlos Boschen & Company), Rio de Janeiro.
Schlesinger & Company, Rua da Alfandega 103, Rio de Janeiro.
Steinbach, Hans, Bahia.
Thomas, Carlos A, & Company, Rua Dos Ourives 85, Rio de Janeiro.
Weiss, Henrique, & Company, Rua Silva Jardim 29, 31, 45 and 49 and Rua Luiz Gama 21-25, Rio de Janeiro.
Zeising, John & R., Rua Visconde de Juhauma 56, Rio de Janeiro.

CHILE.

Bahre & Company (see Bahre, Herbst & Company).
Bahre, Herbst & Company (Bahre & Company), Santiago, Concepcion, Valdivia; Talcahuano & Valparaiso.
Botica del Indio (see Doggenweiler & Company).
Bravo, Guillermo, Valparaiso.
Brinckman & Company, Cassilla 127 and Roca 1000, Punta Arenas.
Casa Maldini (see Schlack, Adolpho, & Company).
Compania de Minas & Beneficiadora de Taltal, Taltal.
Chavez, Eliseo, Antofagasta.
Del Rio, Delfin, Punta Arenas.
Doggenweiler & Company (Botica del Indio), Casilla 650 and Ahumaba 2, Santiago and Concepcion.
Durandeau, Luciano, Antofagasta.
Galeria Alexandri (see Klemesch, Guillermo).
Gelder, Dr. G. de; Santiago.
Giacaman, Jorge, Brothers, Concepcion and Valdivia.
Girardi Hermanos, Tocopilla.
Ibanez, Adolfo (of Bahre & Company), Talcahuano.
Jackson, Gustavo, Coronel; and Casilla 627, Valdivia.
Klemesch Guillermo (Galeria Alexandri), Santiago.
Koster & Volmer (Sucesion Charles Williams), Punta Arenas.
Liminana, Pascual (of Doggenweiler & Company) and (of Doggenweiler Hermanosy Cia).
Maas, Roberto, & Company, Valparaiso.
Marinkovich, Pablo Segundo (Officina "San Remijio"), Iquique.
Mesquida M., Juan.
Minas & Beneficiadora de Taltal, Compania de, Taltal.
Moreno, Fernando, Casilla 953, Valparaiso.

Officina "San Remijio" (see Marinkovich, Pablo Segundo).
Relojeria y Joyeria Suiza (see Dubrock & Company) and (Misol & Dubrock).
Rio, Defin Del (see Del Rio, Delfin).
Rocher, Eduardo A., Valparaiso.
Schlack, Adolpho, & Company (Schlack Nast & Company) (Casa Maldini) Casilla 1447 and Avenida Recoleta 1185, Santiago.
Schlack Nast, & Company (see Schlack, Adolpho, & Company).
Silva, Alfredo, Antofagasta.
Steiner & Company, Talcahuano.
Vigeri, Francisco (see Wiegers, Franz).
Wiegers, Franz (alias Francisco Vigeri), Casilla 106 and Huerfanos 991, Santiago.
Wohlratt, Adolfo, Moneda 930, Santiago.

COLOMBIA.

Hollmann, Karl, & Company, Bogota.
Lubinius, Gustavus, Bucaramanga.
Wolf, Pablo, Bogota.

DENMARK.

Pingel Heinrich, & Company, A-s., Tordens kjoldsgade 29, Copenhagen.

ECUADOR.

Dapelo, Jose, Guayaquil.
Jijoin, Julio, Esmeraldas.
Vega, Leonidas (Partner of Camilo Solis & Company), Canoa.

GREECE.

Anoyanakis, E. D., Candia, Crete.
Canellopoulos, Canellos, Rue de Maison, Patras.
Conteas, Demetries } Calamata.
Conteas, Leonidas G., } Calamata.
Conteas Panayiotis, } Calamata.
"Esperini," Rue Philhellenes, Athens.
"Skrip," Rue Philhellenes, Athens.

MOROCCO.

Chachoh, Mohammed Ben Ahmed, Alcazar.

NETHERLANDS.

Einhorn, S., Pl. Muidergracht 1, Amsterdam.
Friedmann, F., Tulpstraat, 12, Amsterdam.
Groen, Th. de, Techninsh Handels Bureau, Bezuidenhout 103, The Hague.
Holland Gulf Stoomvaart Maatschappy, Veerkade 8, Rotterdam.
Krupp, Fried, A. G. (see Kruppsche Spedition und Rhederei Comptoir Fur).
Lehner E., Keizersgracht 8, Amsterdam.
Loock, H. & Company, O. Z. Maaskade 70, Rotterdam.
Monopol Automobiel Maatschappy, Wynstraat, Rotterdam.
Nederlandsche Handelsvereeniging, Noordblaak 77, Rotterdam (no connection with Nederlandsche Handelsvereeniging, Amsterdam).
"Observator" N. V., Eendrachtstraat 174-6, and Westzeedijk 52, Rotterdam.
Pierson & Company (late Adolf Boissevain & Company), Heerengracht 237-239, Amsterdam.
Rennel Freres, Badhuisweg, Scheveningen.
Rubens, B. I., & Company, Nic. Witsenkade 11, Amsterdam.
Ruoff, J. G. A. (see Schoffer & Company).
Schmitt, F., Vasteland 12, Rotterdam.
Serena Metaalgloeilampenfabriek, N. V. (Serena Lamp Manufacturing Company), Rembrandtstraat, Nijmegen).
Steen's, J. Van, Rijnreederij N. V., Maaskade W. Z. 116, Rotterdam.
Technisch Handels Bureau Th. de Groen, Bezuidenhout 103, The Hague.
Thyssen & Company, Bezuidenhout 103, The Hague.
Thyssen, J. W., & Company, Venlo.
Ven, W. H. G., Van Der, & Company, Stationsweg 62, Rotterdam.
Vles, S. A. & Zonen, Metaal Maatschappy, Leuvehaven W Z. 199 and Schiedamschedijk 125, Rotterdam.
Vos, A. J., & Company, Badhuisstraat 115, Scheveningen.

NETHERLAND EAST INDIES.

Altmann, Autohandel Gebroeders, Bandoeng.
Altmann Gebr, Technishe Bureau, Bandoeng.
Autohandel Gebroeders Altmann, Bandoeng.
Batang Hari Estate, Djambi, Sumatra.
Baumer, P. & Company, Winkel Maatschappy V/H. Padang.
Beekhuis, J. Sourabaya.
Behn Meyeran Company, Technische Bureau, Sourabaya.
Bian Kim, W., Medan.
Diepenbroek, G., Halte Prambon, Sourabaya.
Digel, C. J., Samarinda.
Digel, K. F., Samarinda.
Gan Tiong Keng, Macassar.
Groenevelt, D. J., Macassar and Gorontalo.
Gulik, J. F. Van, Medan.
Hazevoet, J. C., Laboen Bilik.
*Helfach & Company, Mineraalwater Febrieken Handelmaatschappy, Sourabaya.
Hoeven, H. Des Amorie Van Der, Batavia.
Jacobsohn, S., Gorontale and Samarang.
Jessen, H., Medan.
Jo Tjong Eng, Macassar.
Kettner, J. C., Loeboeg Pakam, East Coast of Sumatra.
Liem Hok Siang, Macassar.
Louvre, Handel Maatschappy (or Toko Louvre), Sourabaya and Macassar.
Mannesmannbuizen Maatschappy, Sourabaya.
Marczak, 1., & Company, Kota Radja, Acheen, North Sumatra.
Meulenbelt H., Samarang.
Nio Tiong Hoat, Macassar.
Oost Indische Producten Bank, N. V., Batavia.
Rademacher, G., Sourabaya.
Remppis, F., Menado.
Sayers, J. (Mrs.) (*née* Beekhnis), Sourabaya.
Schlieper, Technische Central Bureau, Batavia, Sourabaya, Samarang, Bandoeng, Garoet, Medan and Macassar.
Schutt, H. W., Samarang.
Seon Ho Seng, N. V., Batavia.
Soff, J. C., Langsa, Sumatra.
Tan, H. T. H., Macassar.
Technische Central Bureau Schlieper, Batavia, Sourabaya, Samarang, Bandoeng, Garoet, Medan and Macassar.
Technisch Controle Bureau, Sourabaya.
Tija Tjeng Kwie, Batavia.
Trebing, H., Medan.
Wildi, C., Pematang Siantar, Sumatra.

NORWAY.

Aars, L. Anderson, Odinsgate 23, Christiania.
Aigeltinger, Fritz, A/S., Toldbodgate 23, Christiania.
Andersen's Claus, Enk, Badehusg. 5 and 33, Stavanger.
Andvik Stenhuggeri A. S., Ltd, Tordenskjoldsgate 6, Christiania.
Bergen Sardine Export Company A.-S , Bergen.
Bergens Brislings Kompagni A.-S., C. Suntsgt 9 and 11, Bergen.
Bergmetal A.-S., Odingsgate 23, Christiana.
Forsberg Sardine Factory A.-S., Skippergate 6, Stavanger.
Frykholm, N. E., A/S., Kirkegt. 20, Christiania.
Galdart, Otto, Tordenskjoldsgt, 6 and Solligt. 3, Christiania.
Hyggen Stenhuggeri Limited, Tordenskjoldsgt. 6, Christiania.
Isebarn Hans (of Trōye and Isebarn), Bergen.
Meyer's (Rolf) Maskinforretning, Toldbodg. 2, Drammen.
Morgan & Dorum, } Trondhjem.
Morgan & Son, } Trondhjem.
Morgan, F., } Trondhjem.
Morgan, F., & Son, Company, A.-S., Rennesog, 20, Stavanger.
Mydland, L. A., Canning Company, A.-S., Rennesog, 20, Stavanger.
Otta Klaeberstensforretning A.-S., Tordenskjoldsgt. 6, Christiania.
Phœnix Packing Company, Limited A.-S., Starvhusg. I, Bergen.

* The establishments of the same name at Buitenzorg and Padang are not included in the Statutory List.

Romso, I. & B., Mordre Strandgt. 77, Stavanger.
Stoppenbrinks Vinhandel A/S., Sondregate 25, Trondhjem.
Therkelsen, A. H., Storthingsgt. 4, Christiania.
Thomsen, H. B., Storgt. 13, Christiana.
Troye & Isebarn, Bergen.
Troye, John Rudolf (of Troye & Isebarn) Bergen.
Willer & Company, Storthingsgt. 4, Christiania.
Witnes, N. K., Sarpsborg.

PERU.

Chappuis, Manuel (of Carlos Weiss & Company), Callao.
Densk, Herman L. (of Carlos Weiss & Company), Lima.
Eulart, F. G., Ayaviri.
Hachmeister (of Carlos Weiss & Company), Lima.
Lopez, Arturo, Lima.
Quintana, N., & Company, Calle Mercaderes, Lima.

SPAIN.

Antones, Roman Lalaux (see Lalaux Antones, Roman).
Atlas El Insurance Company, Madrid, and Paseo Colon 7, Barcelona (not connected with Atlas Assurance Company at London.)
Aymerich Seallares, Luis, Santa Teresa 9, Barcelona.
Bosch, Jose, Alicante.
Brandhors (see Roesicke Brandhors Eduardo Hermann).
Brian (or Bryan), Oscar (see Wolters, Gerardo).
Bruch y Soltan, Consijo de Ciento 286, Barcelona.
Cahn Roberto, Cardoner 48 (Torre), Barriada de la Salud, Barcelona.
Casa Peele (Dr. Lehman), Alcala 73, Madrid.
Compania General Espanola de Minas, Lealtad 9, Madrid.
Cosonovas, Pedro, Avino 32, Barcelona.
Davila, Hijos de Jimenez (see Jimenez Davila, Hijos de).
Deposito De Carbones De Tenerife (see Deutsches Kohlen Depot Gesellschaft).
Doetsch, Carlos (see Deutsch, Charles).
Fernandez, M. R. (see Ribot, Miguel).
Fuentes, Jaime, Calle Paraiso 5, Carthagena.
"Gaceta del Norte, la" Calle Henao 8, Bilbao.
Galvan, Domingo Hernandez (see Harnandez Galvan, Domingo).
Gerlach & Wolf, Valencia.
German Cable Company, Tenerife.
Gil, Sociedad Anonima, Calle Viladomat 83, Barcelona.
Guillen, Daniel, Orihuela, Province of Alicante.
Gutmann, Ernesto, S. en C., Valencia 254 and Calle Cortes 97, Barcelona.
Hernandez Galvan, Domingo, Garachico and Santa Cruz, Tenerife.
Hispanola Americano, Sociedad, Barcelona and Madrid.
Industria (La) Electro Mecanica, Sociedad, Deusto, near Bilbao.
Jimenez Davila, Hijos de, Puerto de Santa Maria, near Cadiz.
Jimenez Mateos, Jose, Puerto de Santa Maria, near Cadiz.
Junyet, Juan, Santa Cruz de Tenerife.
Koopman, A, Barcelona.
Lalaux Antones, Roman, Corcega 235 and 237, Barcelona.
Lang, Arnold, Densto, near Bilbao.
Lehman, Dr. (Casa Peele), Alcala 73, Madrid.
Libreria Universal de Pablo Schneider, Rambla de Cataluna 54, Barcelona.
Mawden, Albert, Madrid, and Paseo Colon 7, Barcelona.
Mateos Hermanos, Puerto de Santa Maria, near Cadiz.
Mateos Jose Jimenez (see Jimenez Mateos, Jose).
Maurer y Cia, Calle Escudillers 62, Barcelona.
Minas, Compania General Espanola de, Lealtad 5, Madrid.
Oliver, Eduardo, Calle Comsejo de Ciento 325, Barcelona.
Oliver y Rigol, Ariban 19, Barcelona.
Palau, Joaquin, Cortes 587, Barcelona.
Pelegrin Soler, Juan, Torreahuera, Province of Murcia.
Petrus (see Taltavull y Petrus, Jorge).
Quesada, Carmela, Librilla, Province of Murcio.
Righauhuer, Otto, Dputacion 299, Barcelona.
Ritter, Thomas, Carrera San Jeronimo 49, Madrid.
Roesicke Brandhors, Eduardo Hermann, Balmes 57, Barcelona.
Resenbaum, Max L., Calle Fernando, 41, Barcelona.

Schneider, Pablo, Rambla de Cataluna 54, Barcelona.
Scholtz Hermanos, Calle Don Cristian 11, Malaga.
Seallares (see Aymerich Seallares, Luis).
Sirera Jose (of Soria & Company) Navellos , Grao de valencia.
Sociedad Hispanola Americano, Barcelona and Madrid.
Soler, Juan Pelegrin (see Pelegrin Soler, Juan).
Soria, Robustiano (of Soria & Company), Grad de valencia.
Taltavull y Petrus, Jorge, Calle Socorre 114, Palma, Majorca.
Tauler, R., Palamos.
Tipografia Germania, Santa Teresa 9, Barcelona.
Varo, Francisco, Alicante.
Vilacaca, Socieded Anonima, Balmes 57, Barcelona.
Vincke, Enrique, Lauria 118, Barcelona, and Palafrugell.
Wirtz (or Wirz) Mathias, Plaza de Lugo 1, Corunna.
Wolf (or Wolff). Max (or Maximo), Plaza Tetuan 23, Valencia.
Wolters, Gerardo (late Oscar Brian or Bryan), Rambla Santa Monica 2, Barcelona.
Xaurado y Cia, Aragon 254, Barcelona.

SWEDEN.

Agros A/B., Stadsgarden 10, Stockholm.
Arvidson, Helge, Garvareg. 3 and Wahrendorffsgatan 4, Stockholm.
Bittner, Dr. Karl, Sturegatan 10, Stockholm.
Brun, Carl & Company, Packhuspl. 2, Gothenburg.
Continental Export A/B., Drottninggatan 53, Stockholm.
Equip A/B., (or Equipment Company), Centralpalatset, Stockholm.
Ferrolegeringar A/B., Gustav Adolf's Torg 18, Stockholm.
Frykholm, N. E., A/B., Centralpalatset & Strandvagen 19, Stockholm.
Germania Konfektionen A/B., Malmskillnadsg. 25 and Gotgatan 7, Stockholm.
Gullberg, B. P., Husargatan 2, Malmo.
Kassmann's Ex-Import Company, Centralpalatset, Stockholm.
Knisslinge Skofabriks A/B. (trading as Knisslingewerken), Vanas.
Lagamills A/B., Timsfors.
Lion, Carl, Lidingo-Brevik, Stockholm.
Malmo Oljeslageri, A/B., Nobelvagen, Malmo.
Nordiska Sack & Skrot A/B., Gullbergsvass, Gothenburg.
Stenberg & Ohlsson, Stadsgarden 10, Stockholm.
Svenska Nordafrikanska Kompaniet, O. Haurg, 32, Gothenburg.
Transatlantiska Handelskompaniet, Kungsg. 53, Stockholm.
Tryckfargsfabrik Tralleborg.
Weissenberg, Herm (of Germania Konfektionen A/B.), Malmskillnadsg. 25 and Gotgatan 7, Stockholm.

VENEZUELA.

Aigster, Carlos, Valencia.
Baumeister, Aurelio, Caracas.
Chacin, Emiro, Maracaibo.
Dania, Federico H., Maracaibo.
Duwaer, S. (Partner of Breuer, Moller & Company), Maracaibo.
Fry, Carlos, Ciudad Bolivar.
Legorburu, Genaro Diaz, Puerto Cabello.
Marquez, Lino Bossio, Cuidad Bolivar.
Montiel, Roman, Maracaibo.
Regener, Ernesto Puerto Cabello and Rio Chico.

REMOVALS.

ARGENTINA AND URUGAY.

Acosta y Lara, Montevideo, Uruguay.
Adhemar, Maison L., (see Kundig & Company).
Cadenas, Enrique, Calle Juncal 1388, Montevideo, Uruguay.
Carrasco, Ricado, Calle 25 de Mayo 130, Buenos Aires, Argentina.
Caro Brothers, Buenos Aires.
Casseni and Company, Calle Cangailo 840, Buenos Aires, and Rosario, Argentina.
Feller, Otto and Company, Calle Uraguay, 891, Montevideo, Uruguay.
Gunther, Felix, Calle 25 de Mayo 130/140, Buenos Aires, Argentina.
Kundig & Company (Maison L. Adhemar), Caugallo 901 (corner of Suipacha) 202, Buenos Aires, Argentina

Rhodin, Thor, Buenos Aires, Argentina.
Rocco, F., & Company, Cerro Largo 821, and Calle Paraguay 1968, Montevideo, Uruguay.

BRAZIL.

Armazens Andersen, Sociedad Anonyma, Manaos.
Brando and Company, Florianopolis.
Cia Lithographica Hartmann Reichenbach, Rua Gusmoes 93, Sao Paulo; and Santos.
Dias, Jose Esteves, Para.
Monteiro Santos & Company, Sao Paulo.
Oliveira, Henrique & Company (see W. Marx),
Slues, Oscar, Santos.
Vargas, Arape Ferreira Rio de Janeiro.

CHILE.

Constancia, Compania Salitres, Iquique.
Contreras, Pablo, Calle Esmeraldas 85, Valparaiso.
Soria, Isidoro, Santiago.

COLOMBIA.

Perez, Llano and Company, Buenaventura.
Volkmann, Gustav, Bucaramanga.

DENMARK.

Peterson, P. Carl, Holmens Kanal, Copenhagen.
Rothapfel, Mox, Ostbanegaarden 19, Copenhagen.

ECUADOR.

Bucram, M. (or Bucaram), Quito.
Murilo, Jose, Guayaquil.
Tijon, Julie, Esmeraldas.

GREECE.

Farkouh, George, Salonika and Athens.

MOROCCO.

Moryusef, Joseph and Yahia, Laraiche.

NETHERLANDS.

Papier Handel, Nederlandsche (N.V.) Prinsengracht 526, Amsterdam.

NETHERLAND EAST INDIES.

Austria, Export Maatschappy, Bandoeng.
Geelen, F. Sourabaya.
Go Beng Hin, Batavia.
Guan Joo and Company, Medan.
Hashimoto Brothers, Sourabaya.
Janssen Van Rooij, H. J. C., Batavia.
Lim Kang Tjoen Merk Lek Tjoen, Liong, Batavia.
Ong Eng Tee, Medan.
Pandel, C., Batavia.
Schaier (J.) Handel Maatschappy, Prins Hendrikplad Macassar.
Soe Hoo Sing Handels Maatschappy, Sourabaya.
Thio Tjin Tong & Company, Menado.

NORWAY.

Behrentiz, Andreas, Aalesund.
Melbye, H. C. A. Kongensgt. 31, Christiania.
Norrona Fabriker, Porsgrund.
Patersen, P. M. & Son, Porsgrund.
Porsgrund's Gjaerfabrik, Porsgrund.
Trosvik Repartionsslip & Kulfforretning, Brevik

PERSIA.

Agha Muhammad Yusuf Khabbez Beglaroff, Kazvin.
Haim Ezra, Hamadan.

PERU.

Garcia, Antenor, & Company, Piura.

PORTUGUESE EAST AFRICA.

Goncalves, Paulino Fontesville.

SPAIN.

Cejudo-Nunez Pedro, Calle Imperial 5, Mdrid.
Coca Joaquin Garcia, Calle Principle 1, Madrid
Garcia Joaquin Coca (see Coca, Joaquin Garcia).
Geschwind (or Gschwind), Federico Plaza de Bilbao 2 and Calle San Marcos, 3 Madrid.
Ingles (or Yngles) Martin. Port Bou.
Nunez (see Pedro Cejudo-Nunez).
Pedrol, Manuel, Tarragona.
Serra, Joaquin, Plaza Hurinera, Reus ; and Plaza Olozaga, Tarragona.
Yngles (see Ingles, Martin).

VENEZUELA.

Bozo Audio, & Company, Maracaibo.
Casa Alemana (see Tinoco, Luis).
Dubuc, A., Maracaibo.
Herrenbruck, E., Maracaibo.
Tinoco, Luis (Casa Alemana), Maracaibo.

VARIATIONS.

Corrections in the names and alterations in, and additions to, addresses of the persons or firms whose names have been included in the schedule appended to this Department Notification No. 7762, dated the 7th July 1917, as subsequently amended, are made as under :—

ARGENTINA AND URUGUAY.

Adler & Las, Calle Majico 937, Buenos Aires, Argentina.

Clarfeld, Federico & Company, Paseo, Colon 746, Buenos Aires ; Calle Juncal 1461, Montevideo, Uruguay, and all branches.

Clausen & Company, Calle Uruguay 949, Montevideo, Uruguay.

Compania Mercantil y Granadera (Alfredo Hirsch), Buenos Aires, Argentina (no connection with Compania Mercantil y Ganadera del Sud, San Martin 186, Buenos Aires, Argentina).

Cruz Alta Ingenio Azucarero Germano Argentino, Tucumen, Argentina.

should read

Ingenio Azucarero Germano Argentino, Cruz Alta, Tucumen, Argentina.

Juthmann Ricardo, Montevideo, Uruguay

should read

Guthmann Ricardo, Montevideo, Uruguay.

Mercantil y Granadera, Compania, (Alfredo Hirsch), Buenos Aires, Argentina (no connection with Compania Mercantil y Ganadera del Sud, San Martin 186, Buenos Aires, Argentina).

Gasmotorenfabrik Deutz, Calle Moreno 550-554, Buenos Aires, Argentina, and all branches in Argentina.

Horne and Company, Calle Sarmiento 385, Buenos Aires, Argentina.

BOLIVIA.

Barber, Alfredo W., & Company, Cochabamba ; and Riberalta.
Bickenback & Company, Oruro, and Cochabamba.
Burgoa Teran, Arturo (see Teran, Arturo Burgoa).
Dauelsberg & Company, La paz and Oruro.
Diez Hijos y Cia, Sucre.
Franco, Jose Maria, La Paz.
Fricke, Jerman, & Company, Oruro, Cochabamba, and Colquechaca.
Harrison & Bottiger, La Paz, Oruro and Cochabamba.
Hinke, Gustavo, & Company, La Paz, Oruro, Potosi and Uyuni.
Hirschmann & Company, La Paz, Oruro and Cochabamba.
Martins, F., & Company, La Paz and Oruro.

Moerch, Bauer, & Company, Sucre, Potosi, and Colquechaca.
Morales, Bertram & Company (Morales Hermanos), Cochabamba, Potosi, Sucre and Oruro.
Nolte, Ed., & Company, La Paz and Oruro.
Schluter & Company (Sucecores) Oruro.
Schmidt, Otto & Company (Sucecores), Cochabamba.
Schubert, H. G., Oruro and La Paz.
Schutt, Nicolas (Partner of Morales, Bertram & Company), Potosi.
Staudt & Company, Villa Montes (Rio Pilcomayo), Tarija, &c.
Stofen, Schnack, Muller & Company, Santa Cruz, Pto Suarez, &c.
Zeller, Villinger & Company, Santa Cruz, Trinidad, Yacuiba, Pto Suarez, Guayaramerin, &c.

BRAZIL.

Andrade (Ernesto) & Pinto, Praca, Deodoro da Fonseca 25, Rua Martins 4, & P. O. Box 46, Bahia.
Engelhardt, Carlos, Rua Voluntarios da Patria 32, Porto Alegre; and Rua Marechal, Floriano 58, Rio Grande, Rio Grande de Sul.
Fabrica Metallurgica Allema (Fabrica Metallurgica de Sao Paulo), Rua Dutra Rodrigues 31, Sao Paulo.
Marx, W. (*alias* "Norbert Hertz" *alias* "Nils Nissen"), Rua Alfandega 102, Rio de Janeiro.
Meyer Irmaos & Company, Rua Sete de Setembro 175 and 177, Porto Alegre
Reinhardt, Cesar, Becco do Rosario, and Rua 24 de Maio 14, Porto Alegre.
Schneider, Carl, (Casa do Aco), Rua do Principe, Joinville Sta Catharina.

CHILE.

Doggenweiler, Fernando (of Doggenweiler & Company), and (of Doggenweiler Hermanos y Cia).
Doggenweiler Hermanos y Cia, San Donoso 74 and Calle Condell, Valparaiso; Calle A. Prat 166 and Ahumada 99, Santiago.
Dubrock & Company (Relojeria y Joyeria Suiza), Punta Arenas. Mesquida M., Juan, Antofagasta.
Misol Dubrock (Relojeria y Joyeria Suiza), Punta Arenas.
Schacht, Guillermo, (partner of Schacht and Wyneken), Calle Blanco 947, Valparaiso and Coronel.

COLOMBIA.

Fischer, Luis, Cali. Illera, Juan de Dios (of Empresa Hanseatica), Bananquilla.
Munoz, Miguel A., Cali.
Wolf, Pablo, Cali.

ECUADOR.

Bunge, Julio, Hotel Proprietor, Hotel dos Etrangers, Quito.
Kruger & Company, Avenida Segunda 400-402, Calle 11-A.-118 and 120, and Pichincha 400, Guayaquil and Quito.
Poppe, Adolfo, Guayaquil and Quito.

GREECE.

Hampartchoumian, Aram, Athens (see also Hamparzum, Aram).
Hamparzum, Aram, (Aram Hampartchoumian), Santa Roza Street 1-B, Athens.

NETHERLANDS.

Algemeene Import and Export Maatschappy (N. V. Import and Export Maatschappy) Koste Vyverberg 5-6, The Hague; Amsterdam; and Post Box 31, Begen op Zoom.
Blijdenstein, H. H., Stadhouderskade 16 A. and Post Box 263, Amsterdam, Rotterdam and Apeldoorn.
Kruppsche Spedition und Rhederei Comptoir fur (Fried Krupp A. G.), Leuvehaven 34-B, Rotterdam.
"Monopol" Automobiel Import Maatschappy, Wynstraat 117, Rotterdam and Breda.
Schoffer & Company (J. G A. Ruoff), Zindblaak 54, Rotterdam; Raadhuisstr. 3, Amsterdam.
Vereinighte Spediteur and Schiffer Rheinschiffart, G.M.C.H, (F. A. Voigt and Company) Boompji es 14 and 16, Rotterdam.

NETHERLAND EAST INDIES.

Elten, E. F. Van, Medan and Belawan.
Geerlings, W. Jager (see Werktuigkundig Bureau).

Import Maatschappy, De, Sourabaya (no connection with Import Maatschappy) Batavia.

Ting Twoan, Menado,

should read

Ting Tjoan, Menado.

NORWAY.

Trosvik Slip and Verksted (Patent Slipway Company) (Trosvik Reparationsslip and Kulforretning) (Einar Stensrud), Brevik.

PERU.

Rivera, T. N., Casilla 1124, Lima.

PORTUGAL.

Lyncke and Company, Limitada, Rua da Conceicao 85, Lisbon,

should read

Lyncke, Traugott, Rua do Conceicao 85, Lisbon.

SPAIN.

Deutsch, Charles, (or Carlos Doetsch), Atocha 151, Madrid; and Pegarillos, Huelva.

Deutsches Kohlen Depôt Gesellschaft, (Deposito de Carbones de Tenerife), Santa Cruz, Tenerife.

Ribot, Miguel, (M. R. Fernandez), Plaza de la Merced 2 Segundo, Barcelona.

White, Vinda de Lins, Benicarlo and Tarragona.

SWEDEN.

Fridafors Fabriks A.-B., Fridafors and Malmo.

VENEZUELA.

Noack, A., and Company, San Cristobal.

C. E. LOW,

Secretary to the Government of India.

DEPARTMENT OF EDUCATION.

NOTIFICATION.

SANITARY.

Simla, the 29th August 1917.

No. 396.—Major R. A. Needham, D.S.O., M.B., I.M.S., Assistant Director-General, Indian Medical Service (Stores), is appointed, until further orders, to officiate as Health Officer, Simla, in addition to his own duties, with effect from the 11th June 1917.

H. SHARP,

Offg. Secretary to the Government of India.

ARMY DEPARTMENT.

Simla, the 31st August 1917.

INDIAN ARMY.

ARMY RESERVES.

No. 1415.—The following gentlemen are appointed to the Indian Army Reserve of Officers, subject to His Majesty's approval :—

To be Second-Lieutenant.

Infantry Branch.

* * * * * *

Harold Alfred Cecil Blacker. Dated 23rd August 1917.

* * * * * *

JUDICIAL.

No. 1442.—In exercise of the powers conferred by Section 113 of the Indian Army Act, 1911 (VIII of 1911), the Governor-General in Council is pleased to direct that persons wishing to be admitted as Veterinary Subordinates in the Army Remount Department shall be enrolled and attested on the following form :—

FORM No. VI.

NON-COMBATANTS.

(*Army Remount Department.*)

Enrolment of

No.______ Name____________________ as a Non-Combatant [(*a*)
____________] in the Army Remount Department.

Questions to be put before enrolment.

1. What is your name? ... 1.____________

2. What is your Father's name? ... 2.____________

You are warned that if after enrolment it is found that you have given a wilfully false answer to any of the following six questions you will be liable to be punished as provided in the Indian Army Act.

3. What is your religion, class and tribe? ... 3.____________

4. What is your village, Thana, Pergunnah/Tahsil and District? ... ... 4. Village____________ Thana____________ Pergunnah/Tahsil____________ District____________

5. Have you ever been imprisoned by the Civil Power? 5.____________

6. Do you now belong to His Majesty's Forces, the Reserve or the Imperial Service Troops of any Native State? 6.____________

7. Have you ever served in His Majesty's Forces, the Reserve or the Imperial Service Troops of any Native State? If so state in which and the cause of discharge, (*b*). 7.____________

8. Have you truly stated the whole, if any, of your former service. 8.____________

9. Are you willing to be enrolled in the Army Remount Department? 9.____________

10. Are you willing to go wherever ordered by land or sea and to allow no caste usages to interfere with the duties for which you are enrolled? 10.____________

11. Are you willing to be vaccinated or re-vaccinated? 11.____________

(*a*) Enter class in which enrolled, *e.g.*, Veterinary Assistant, Veterinary Inspector, etc.

(*b*) If so the person should be asked to produce his discharge certificate.

12. Are you willing to serve until discharged in accordance with the following conditions, provided that His Majesty shall so long require your services? ... 12. ____________

(i) When you have served three years from this date you will be entitled to receive your discharge within two months from the date of applying for it, unless war is imminent or existing, exceptional sickness prevailing, or the Department to which you belong is 10 per cent. below strength. Provided that in the event of your deserting, service between date of desertion and date of apprehension or surrender shall not reckon as service towards discharge.

I ____________ do solemnly declare that the above answers made by me to the above questions are true, and that I am willing to fulfil the engagements made.

Signature of Person Enrolled ____________

Signature of Witness ____________

CERTIFICATE OF ENROLLING OFFICER.

The conditions of the service for which he is now enrolled were read and explained to the above-named person by me (in my presence).

After having cautioned him that if he made any false answer to any of the above questions, Nos. 3 to 8, he would be liable to be punished as provided in the Indian Army Act, I put these questions to him and his answer to each question has been duly entered as replied to.

I am satisfied that he fully understands the questions put to him and consents to the conditions of service.

Signed at ____________ this ____________ day of ____________ 191 .

Signature of Enrolling Officer ____________

ATTESTATION (ARMY REMOUNT DEPARTMENT).

(See I. A. A. section 12 and Rules 8 and 9.)

Certified that the above-named person took the prescribed $\frac{\text{oath}}{\text{affirmation}}$ before me.

____________ day of ____________ 191 .

Signature of Attesting Officer ____________

The matter contained in the Form above this has been prescribed by the Indian Army Act (Act VIII of 1911).

1047 PGG.

DESCRIPTION ON ENLISTMENT. (See para. 634, A. R. I., Vol. II, and instructions on page 4.)

To be completed by Medical Officer.

Apparent age ______________ years. Chest Measurement. { Minimum ______ inches / Max'mum ______ inches } (a)

Height ______ feet ______ inches.

I consider him ______* for the Army Remount Department.

*Insert here "fit" or "unfit".

Identification mark or Cause of unfitness }

Date ______________ 19 . ______________

Place ______________ *Medical Officers.*

(a) The measuring tape should be applied evenly but not tighly, its upper edge touching the lower border of the shoulder blades, and its lower edge passing just over the nipples, the arms hanging by the sides. The minimum measurement will be taken after the breath has been expelled from the chest, and the maximum when the chest is fully expanded.

TO BE COMPLETED BY THE SUPERINTENDENT OR ASSISTANT SUPERINTENDENT OF THE CIRCLE OF

DEPOT.

Name of recruit ______________ *Department* ______________

*Opinion of Supdt. or Asst. Supdt. ______________

*Insert "approved" or "rejected" and if the latter give reason for rejection.

SUBSISTENCE, PAY, ADVANCES AND ALLOWANCES TO RECRUITTS.

Date of joining recruiting party, or from which subsisted.	Date of final approval or rejection by Supdt. or Asstt. Supdt.	Advance of pay made by Supdt. or Asstt. Supdt.	Subsistence due to recruit.	REJECTED RECRUITS.			
				Road allowance, A. R. I., Vol. X, paras. 90—104.	Total due to recruit.	Already disbursed by recruiting party.	Balance paid before Supdt. or Asstt. Supdt.

____

Supdt. or Asst. Supdt. ______________

INSTRUCTIONS.

1. As regards non-combatants the following are "Corps" for the proposes of enrolment and the corps in which a recruit is enrolled will be shown accordingly.

(i) The Supply and Transport Corps;

(ii) The Army Hospital Corps;

(iii) The Army Bearer Corps;

(iv) The Corps of Followers, Royal Garrison Artillery (Coast and Inland);

(v) The Corps of Followers, British Cavalry;

(vi) The Corps of Followers, British Infantry;

(vii) The Indian Ordnance Department;

(viii) Any other separate body of persons subject to the Act employed on any service and not attached to any of the above corps or to any department.

2. Previous to the medical inspection of a recruit or his rejection by the Supdt. or Asstt. Supdt, his name, age, height, and chest measurements together with the name of the corps in which he desires to be enrolled and the answers to questions 1 and 2, should be entered on the form. Subsequent to the medical inspection questions 1 to 12 with the warning as to the penalty for making a false answer to certain of them, must be put to the recruit and his answers checked or recorded before his final approval and enrolment.

Medical Examination.

(See paragraphs 20 and 25, A. R. I., Volume VI.)

3. (i) The Examining Officer will satisfy himself on the following points. If a disqualifying defect is noticed, the recruit will be rejected without further examination:—

(a) that the vision is up to the prescribed standard;

(b) that height and chest measurements are up to the standards prescribed;

(c) that neither speech nor hearing is defective;

(d) that the recruit appears healthy, strong, and active;

(e) that he is sufficiently intelligent;

(f) that there is no malformation, deficiency, or defect of any essential part;

(g) that there is perfect motion in every joint and good physical development and powers;

(h) that the recruit is free from disease of the nervous, circulatory, respiratory, digestive, cutaneous, lymphatic, generative or excretory system. Special care should be given to tracing the presence of contagious or infectious disorders, rupture, stricture, dysentery hepatic, or severe malarial disease;

(i) that there is no evidence of fits, old injuries, to the head, or of a personal or family medical history which would be likely to render him unfit;

(j) that the recruit's age, as compared with appearance, physical equivalents, or other evidence is correct; in case of doubt the M.O. will record the apparent age which will be accepted for official purposes.

NOTE.—The points noted in (b), (d), (e) and (j) will be decided by the Supdt. or Asstt. Supdt.

(The recruit must strip for examination, due regard being paid to privacy and decency. A loin covering may be permitted, except when the examination is being completed. Every part of the body must be examined, and if a recruit will not submit to this after persuasion by caste friends, if possible, he must be rejected.)

(ii) The M O. will reject a recruit for any disease or defect which would be likely to render him unfit for the duties of the particular branch of the service in which he is desirous of being enrolled. If a recruit appears to have served before, a memorandum will be attached for the information of the Supdt. of the Circle/Depôt concerned.

4. Pages 1 and 2 of this Form will be inserted in the man's service book as a permanent record. Pages 3 and 4, which should be detached, may be destroyed when no longer required.

A. H. BINGLEY, *Major-General,*

Secretary to the Government of India.

BOARD OF EXAMINERS.

NOTICE.

Persian and Arabic Instructors.

Two fully qualified instructors, natives of Persia and Arabia, respectively, are maintained by the Government of India, for the convenience of officers wishing to study Persian and Arabic. The services of these instructors may be obtained in Calcutta, on application the Secretary, Board of Examiners.

The instructors shall be stationed at Simla during the ensuing hot weather from the end of April to the end of October to give instruction to candidates on study leave there. Their services can be engaged on application to the Board of Examiners, Calcutta.

Qualified Urdu Teachers.

AMBALA.	
M. Mohd. Miyan Khan ...	... Saddar Bazar, Ambala.
M. Mohd. Akbar Khan Haidari	... The Oriental Lodge, Ambala.
M. Anand Sarup ...	... Saddar Bazar, Ambala Cantonment (winter only).
M. Shaikh Amir Bukhsh, (Gyani, Munshi Fazil).	Regimental Munshi, 1/9th Middlesex Regiment, Ambala.
FEROZEPORE.	
M. Suraj Narain, B.A. ...	... Kabari Bazar, Ferozepore.
M. Harnam Das ...	... Headmaster, Malwa Khalsa School, Ferozepore City.
JHELUM.	
M. Thakur Das Pahwa ...	... Officers' Munshi, Jhelum.
JULLUNDUR.	
M. Karam Chand ...	... C/o Jacki Mull & Sons, Saddar Bazar, Jullundur Cantonment.
KASAULI.	
M. Anand Sarup ...	... Depôt Munshi, Kasauli (summer only).
LAHORE.	
M. Sham Lal, Bhargava...	... Officers' Munshi, Saddar Bazar, Lahore Cantonment.
M. Sayyad Aulad Ali, Gilani (Munshi Fazil).	Miran Shah Lane, Taksali Gate, Lahore.
M. Mohd. Khalil-ur-Rahman, Sabri	... Mohalla Sammian, Chhawni Manawala, Taksali Gate, Lahore.
M. Mool Chand Saihgal	... Regimental Munshi, 1/5th Devonshire Regiment, Saddar Bazar, Lahore Cantonment.
MULTAN.	
M. Sultan Mohammad	... Regimental Munshi, Multan Cantonment.
MURREE HILLS.	
M. S. C. Bagchi ...	... Munshi, Lawrence Government European School, Ghoragali, P. O. Murree Hills.
M. Ghulam Mohy-ud-Din ...	... Regimental Munshi, 2nd North Staffordshire Regiment (summer only).
RAWALPINDI.	
M. Ghulam Mohy-ud-Din...	... Regimental Munshi, 2nd Bn., N. Staff. Regt., Rawalpindi (winter only).
M. Ghulam Rasul ...	... Sadar Bazar, Rawalpindi.
M. K. R. Mehta ...	... 1st F. S. Garr. Bn., Somerset Light Infantry.
RISALPUR.	
M. Kazi Abdul Haqq Khan	... Regimental Munshi, Royal Flying Corps, Risalpur Cantonment.
SUBATHU.	
M. Mohd. Yaqub Khan (Munshi Fazil)	Officers' School of Instruction, Subathu.*

N. B.—Whenever any teacher changes his address, he is requested to communicate his new address to the Board of Examiners.

N.B.—Teachers whose names are preceded by an asterisk (*) are considered especially competent to give advanced instruction in the language.

O. F. JENKINS,

Secretary and Member, Board of Examiners.

1047 PGG—710—7-9-17 SGPP Lahore.

Government Gazette,

PUNJAB AND ITS DEPENDENCIES.

PUBLISHED BY AUTHORITY.

LAHORE, FRIDAY, SEPTEMBER 14, 1917.

PART II.

GOVERNMENT OF INDIA.

ARMY DEPARTMENT.

NOTIFICATION.

Simla, the 3rd September 1917.

FIELD OPERATIONS.

No. 1443.—A despatch by Lieutenant-General Sir F. S. Maude, K.C.B., C.M.G., D.S.O., on the operations of the Expeditionary Force in Mesopotamia, from the 28th August 1916 to the 31st March 1917, is published for general information.

No. O.-1621-1, dated 10th April 1917.

From—LIEUTENANT-GENERAL F. S. MAUDE, K.C.B., C.M.G., D.S.O., Commander-in-Chief, Mesopotamian Expeditionary Force,

To—The Chief of the General Staff, India.

I have the honour to submit herewith a report on the operations carried out by the Mesopotamian Expeditionary Force for the period extending from August 28th, 1916, the date upon which I assumed command of the Army, until March 31st, 1917, three weeks after the fall of Baghdad.

2. The area over which the responsibilities of the Army extended was a wide one, embracing Falahiyah on the Tigris, Ispahan (exclusive) in Persia, Bushire on the Persian Gulf and Nasariyah on the Euphrates. Briefly put the enemy's plan appeared to be to contain our main forces on the Tigris whilst a vigorous campaign, which would directly threaten India, was being developed in Persia. There were indications too of an impending move down the

Euphrates towards Nasariyah. To disseminate our troops in order to safeguard the various conflicting interests involved would have relegated us to a passive defensive everywhere and it seemed clear from the outset that the true solution of the problem was a resolute offensive with concentrated forces on the Tigris, thus effectively threatening Baghdad, the centre from which the enemy's columns were operating. Such a stroke pursued with energy and success would, it was felt, automatically relieve the pressure in Persia and on the Euphrates, and preserve quiet in all districts with the security of which we were charged.

This, then, was the principle which guided the subsequent operations, which may be conveniently grouped into phases as follows :—

First.—Preliminary preparations from August 28th to December 12th.

Second.—The consolidation of our position on the Hai from December 13th to January 4th.

Third.—The operations in the Khadairi Bend from January 5th to 19th.

Fourth.—The operations against the Hai salient from January 20th to February 5th.

Fifth.—The operations in the Dahra Bend from February 6th to 16th.

Sixth.—The capture of Sannaiyat and passage of the Tigris from February 17th to 24th.

Seventh.—The advance on Baghdad from February 25th to March 11th.

Eighth.—The operations subsequent to the fall of Baghdad from March 12th to 31st.

PRELIMINARY PREPARATIONS.

August 28th to December 12th.

3. It was of paramount importance in view of the approach of the rainy season that no undue delay should take place in regard to the resumption of active operations, but before these could be undertaken with reasonable prospect of success it was necessary :—

(*a*) To improve the health and training of the troops who had suffered severely from the intense heat during the summer months;

(*b*) To perfect our somewhat precarious lines of communications;

(*c*) To develop our resources;

(*d*) To amass reserves of supplies, ammunition and stores at the front.

It was, therefore, considered desirable to retain General Headquarters at Basrah till the end of October in order to systematize, co-ordinate and expand (*b*) and (*c*), whilst (*a*) and (*d*) continued concurrently and subsequently.

4. Steady progress was made on the lines so carefully designed and developed by my predecessor Lieutenant-General Sir Percy Lake, K.C.B., K.C.M.G., to whom my warm thanks are due for the firm foundations which had been laid for the ensuing winter campaign. The growth of Basrah as a military port and base continued, and the laying of railways was completed. The subsidence of the floods and the organisation of local and imported labour removed obstacles which had hitherto hindered development, although conversely the lack of water in the rivers and consequent groundings of rivercraft gave rise to anxiety from time to time. The Directorate of Inland Water Transport was created and accessions of men and material arrived from overseas as well as additional rivercaft; whilst the influx of adequate and experienced *personnel* for the Directorate of Port Administration and Conservancy, Works, Railways, Supply and Transport and Ordnance enabled these services to cope more adequately with their responsibilities in maintaining the field army.

Hospital accommodation was reviewed and still further expanded, whilst the Remount and Veterinary Services were overhauled and reconstituted. Changes were also made in the organisation of the Army, the grouping of formations and units was readjusted, and alterations were made in the system of command. The line of communication defences were recast and additional line of communication units for administrative purposes were provided. Establishments for all units, whether on the various fronts or on the lines of communication were fixed, whilst the provision of mechanical transport and an increase in animals and vehicles enabled the land transport with the force to be reconstituted.

5. During the latter part of October the Army was fortunate in receiving a visit from the incoming Commander-in-Chief in India—General Sir Charles Monro, G.C.M.G., K.C.B. His Excellency made an extended tour of the theatre of operations and his advice and comments on various matters were of the greatest value to myself personally, whilst the Army hailed his visit with the liveliest satisfaction, feeling that he would assume his office with first-hand and sympathetic knowledge of our needs and difficulties.

6. Matters had by this time developed so satisfactorily that during His Excellency's visit General Headquarters were moved to the front at Arab Village. Before joining there myself I carried out short tours of inspection on the Karun front at Ahwaz, proceeding as far as the oilfields, so as to make further provision for their local security, and on the Euphrates front at Nasariyah. At both places satisfactory conditions prevailed.

By the end of November preliminary preparations were well advanced. A steady stream of reinforcements had been moving up the Tigris for some weeks and drafts were joining their units, making good the wastage of the summer. The troops had shaken off the ill effects of the hot weather and their war training had improved. Stores, ammunition and supplies were accumulating rapidly at the front, our communications were assured, and it seemed clear that it was only a matter of days before offensive operations could be justifiably undertaken. Training camps which had been formed at Amarah were broken up and the general concentration upstream of Sheikh Sa'ad was completed.

7. At the beginning of December the enemy still occupied the same positions on the Tigris front which he had occupied during the summer. On the left bank of the Tigris he held the Sannaiyat position, flanked on one side by the Suwaikieh Marsh and on the other by the river. In this position he had withstood our attacks on three occasions during the previous April. Since then he had strengthened and elaborated this trench system and a series of successive positions extended back as far as Kut, 15 miles in rear. The river bank from Sannaiyat to Kut was also entrenched.

On the right bank of the Tigris the enemy held the line to which he had withdrawn in May when he evacuated the Sinn position. This line extended from a point on the Tigris three miles north-east of Kut in a south-westerly direction across the Khadairi Bend to the river Hai two miles below its exit from the Tigris, and thence across the Hai to the north-west. There was a pontoon bridge across the Hai near its junction with the Tigris, which was protected by the trench system in that vicinity. These defences also covered the approaches from the east and south to another pontoon bridge which the Turks had constructed across the Tigris on the eastern side of the Shumran peninsula. The enemy occupied the line of the Hai for several miles below the bridge-head position with posts and mounted Arab auxiliaries.

On the left bank of the Tigris our trenches were within 120 yards of the Turkish front line at Sannaiyat. On the right bank our troops were established some eleven miles upstream of Sannaiyat, with advanced posts about two miles from those of the Turks opposite the Khadairi Bend, and some five miles from his position on the Hai.

In the positions outlined above desultory warfare with intermittent artillery and aerial activity had continued for some months.

Strategically we were better situated than the enemy. The withdrawal of the bulk of his troops from the right bank of the Tigris left him with his communications in prolongation of his battle front. If we established ourselves on the Hai it would mean that we should be able to strike at those communications or at least at the point of junction between his field units and his communications. On the other hand we were exposed to no such danger. The Suwaikieh Marsh, although it protected the northern flank of the Sannaiyat position, also formed an obstacle which necessitated a wide detour through a district at times marshy, at others waterless, to reach the river line behind us. Again our troops were suitably disposed to meet any attempt from the Hai to turn our left flank and thus strike our communications—a movement which would have involved long marches with difficulties as regards water and supplies.

It was decided therefore to operate as follows :—First, to secure possession of the Hai; secondly, to clear the Turkish trench system still remaining on the right bank of the Tigris; thirdly, to sap the enemy's strength by constant attacks and give him no rest; fourthly to compel him to give up the Sannaiyat position, or, in default of that, to extend his attenuated forces more and more to counter our strokes against his communications; and lastly, to cross the Tigris at the weakest part of his line as far west as possible and so sever his communications. In carrying out this programme our extended line offered good opportunities for making successful feints to cover our real intention.

THE CONSOLIDATION OF OUR POSITION ON THE HAI.

From December 13th to January 4th.

8. By the 12th the concentration of our troops upstream of Sheikh Sa'ad was complete. To the force under Lieutenant-General A. S. Cobbe, V.C., K.C.B., D.S.O., was assigned the task of holding the enemy to his position on the left bank of the Tigris and piquetting the right bank as far as Sinn Banks, while the cavalry and the force under Lieutenant-General W. R. Marshall, K.C.B., were by a surprise march to secure and entrench a position on the Hai.

During the night of the 12th-13th Lieutenant-General Marshall's force completed its concentration in the forward area on the right bank. On the 13th General Headquarters moved forward to Sinn, whilst Lieutenant-General Cobbe bombarded the Turkish trenches on the left bank so as to give the impression that an attack on Sannaiyat was intended.

On the night of the 13th-14th the cavalry and Lieutenant-General Marshall's force marched westwards to the Hai and at 6 A.M. crossed that river at Basrugiyah and Atab respectively. The enemy was surprised and the force pivotting on its right moved up the left (or eastern) bank of the Hai, whilst the cavalry cleared the right, (or western) bank, driving the enemy's advanced troops back on to the Hai bridge-head position which was strongly held. Two pontoon bridges were thrown across the Hai at Atab, the right flank of the force under Lieutenant-General Marshall was secured by linking up its old front line defences with its new position on the Hai, and Lieutenant-General Cobbe continued to demonstrate against Sannaiyat.

During the night of the 14th-15th our aeroplanes, flying by moonlight, bombed the Turkish bridge over the Tigris east of the Shumran peninsula, which the enemy was endeavouring to move further upstream, and the pontoons, breaking adrift, were scattered. By the 18th the enemy succeeded in re-establishing this bridge to the west of Shumran.

Between the 15th and 18th Lieutenant-General Marshall extended his hold northwards and westwards and pressure against the enemy's Hai bridge-head position was continued, whilst bombardments destroyed his bridge and

sunk several of his pontoon ferries. Except for some patrolling and sniping the enemy showed no offensive enterprise; but he worked hard at his defences every night.

On the 18th we interposed between the two Turkish trench systems on the right bank of the Tigris opposite Kut, thus severing the enemy's lateral communications on this bank and giving us command of the river upstream of the Khadairi Bend. The extent of river line to be watched by Lieutenant-General Cobbe was now extended up to this point.

9. The remainder of the month and the first part of January were devoted to consolidating our position on the Hai. Communications were improved by making additional bridges and by the construction of roads and the light railway was pushed forward to the Hai. Operations were hampered by heavy rain which fell during the last week in December and the first week in January, flooding large tracts of country, and by a sudden rise in the river which occurret early in the new year. The single-line light railway and the land transpord were materially affected, and only sheer determination on the part of those concerned enabled them to carry on their functions under these trying conditions.

Where the ground was not too sodden by rain and floods our cavalry was constantly engaged during this period in reconnaissances, in harassing the enemy's communications west of the Hai, and in raids capturing stock and grain. For example, on the 18th the cavalry with detachment of infantry operating west of Shumran drove the enemy from his trenches and shelled his bridge and shipping, and on the 20th, while a similar raid was being made against the Shumran bridge area and bombardments were being carried out around Kut and at Sannaiyat, a column of all arms essayed to bridge the Tigris four miles west of Shumran. But as our arrival there had been anticipated by the enemy, and the further bank was found to be strongly entrenched, the troops were ordered to withdraw after some gallant attempts to launch pontoons had been made and after some Turks found on the right bank had been taken prisoners.

As the result of our occupation of the Hai we had:—

(*a*) Secured a position whence we could control that waterway and directly threaten the enemy's communications west of Shumran;

(*b*) Rendered Nasariyah safe against a hostile movement from the Tigris down the Hai;

(*c*) Increased the possibility of obtaining supplies from the prosperous districts on the middle Hai, and rendered it correspondingly difficult for the enemy to supply himself from there;

(*d*) Interposed between the Turks and their adherents at Shattra.

THE OPERATIONS IN THE KHADAIRI BEND.

January 5th to 19th.

10. It was evident that the enemy intended to maintain his hold on the right bank of the Tigris, and preparations were accordingly made to reduce these trench systems. His position in the Khadairi Bend was a menace to our communications with the Hai, for in the event of a high flood he could inundate portions of our line by opening the river bunds. It was therefore decided to clear the Khadairi Bend in the first instance and this operation was assigned to the force under Lieutenant-General Cobbe. The enemy held a well-prepared line some 2,000 yards long facing east. The ground in front was flat and bare, except for a belt of low brushwood along the river bank on the northern flank. At the southern end, 200 yards from the river and parallel to it, was a double row of sandhills on which the enemy had constructed a strong point with covered-in machine gun emplacements. The front of the position was

swept by fire from both flanks from the left bank of the river. There was a second line in rear at distances varying from 500 to 1,000 yards from the front line, whilst between the two were trenches and nalas prepared for defence. The southern portion of the second line and some sandhills 400 yards behind it formed a last position, and the garrison had communication with the left bank by means of ferries, which, owing to the conformation of the river bend, were protected from direct rifle and machine gun fire so long as this retired position was held.

Our troops drove in the Turkish advanced posts, but progress was slow as many of the trenches had to be made by sapping. On the 7th our trenches were within 200 to 350 yards of the enemy, the rain had ceased, and as the ground was beginning to dry preparations for the assault were made. This preliminary stage had involved digging some 25,000 yards of trench under trying conditions —constant rain and exposure to enfilade as well as direct fire.

On the 7th and 8th bombardments were carried out. On the 9th a successful assault was delivered with small loss on a front of 600 yards against the southern end of the Turkish line, but a thick mist hindered further artillery support and facilitated counter-attack by the enemy. Severe hand to hand fighting ensued, but the Gurkhas and Mahrattas on the left reached the river bend, having inflicted severe casualties on the enemy. On the right our troops continued to gain ground along trenches and nalas until a heavy counter-attack, made under cover of the mist, temporarily checked its progress. This counter-attack was defeated with heavy loss by the resolute resistance of the Manchesters, a frontier Rifle Regiment and a detachment of Sikh Pioneers. The ground gained was consolidated during the night

Prior to the attack on the 9th, raids had been made into the enemy's front line at Sannaiyat. Simultaneously a diversion was carried out by Lieutenant-General Marshall against the Hai bridge head, whilst other intended operations west of the Hai by the cavalry and a detachment of Lieutenant-General Marshall's force were necessarily abandoned on account of the mist.

12. On the 10th the attack was resumed in foggy weather and the enemy was pressed back trench by trench till by nightfall he had fallen back to his last position.

On the 11th an unsuccessful attack was made on this position. Our troops reached their objective but were driven back by a strong counter-attack. A further counter-attack, which attempted to recover trenches which we had taken on the previous day, suffered heavily from our artillery and machine guns during its retirement. On this occasion a battalion of Sikhs specially distinguished themselves.

On the same day the cavalry occupied Hai Town and remained there several days. A considerable quantity of arms, ammunition and supplies was captured, and on our withdrawal an attack made on our troops as they retired received well-merited punishment, a Jat Lancer Regiment executing a brilliant charge.

13. Owing to the open nature of the ground now confronting our troops, and in view of the fact that it was commanded at close range from both flanks from across the river, it was decided to construct covered approaches and trenches in which to assemble the troops under cover prior to the assault.

By the 17th the forward trench system was completed, and one by one the enemy's advanced posts had been captured. A strong point, which would enfilade the attack, only remained. On the night of the 17th-18th our troops captured and lost this redoubt twice. They retook it again on the 18th and held it.

The final assualt was fixed for the 19th, but during the night of the 18th-19th the enemy, under cover of rifle and machine gun fire, retired across the river.

During these operations the fighting had been severe and mainly hand to hand, but the enemy, in spite of his tenacity, had more than met his match in the dash and resolution of our troops, and had learnt a lesson which was to become more deeply ingrained on subsequent occasions. The enemy's losses, judging from the number of dead found by us, were very heavy, and we captured many prisoners and a considerable quantity of war stores.

THE OPERATIONS AGAINST THE HAI SALIENT.

From January 20th to February 5th.

14. On the 11th, while Lieutenant-General Cobbe was still engaged in clearing the Khadairi Bend, Lieutenant-General Marshall commenced preparations for the reduction of the Hai salient, the extensive trench system which the Turks held astride the Hai river near its junction with the Tigris, and for a fortnight we gained ground steadily in face of strong opposition until on the 24th our trenches were within 400 yards of the enemy's front line.

15. On the 25th the enemy's front line astride the Hai was captured on a frontage of about 1,800 yards. On the eastern (or left) bank our troops extended their success to the Turkish second line and consolidated and held all ground won in spite of counter-attacks during the day and following night. The enemy lost heavily, both from our bombardment and in violent hand to hand encounters. On the western (or right) bank the task was a severe one. The trench system attacked was elaborate and offered facilities for counter-attack. The enemy was in considerable strength on this bank, and guns and machine guns in skilfully concealed positions enfiladed our advance. Our objective was secured, but the Turks made four counter-attacks. The first was repulsed; the second reached the captured line and was about to recapture it when a gallant charge across the open by the Royal Warwicks restored the situation; the third was broken up by our artillery fire; the fourth, supported by artillery and trench mortars, forced our infantry back to their own trenches. As it was now late, further attack was postponed till the following morning.

On the 26th the assault was renewed by two Punjabi battalions with complete success, and the captured trenches were at once consolidated. Subsequently our gains were increased by bombing attacks and with the bayonet in face of stubborn opposition, and a counter-attack in the afternoon was repulsed by our artillery. Meanwhile our troops had considerably increased their hold on the enemy's position east of the Hai by bombing attacks, though their progress was hampered by the battered condition of the trenches and by the numbers of Turkish dead lying in them. On this bank the first and second lines, on a frontage of 2,000 yards, were captured by the 27th, and on the following day the whole of the front line had been secured on a frontage of two miles and to a depth varying from 300 to 700 yards, the enemy withdrawing to an inner line.

On the 27th and 28th our troops penetrated further into the Turkish defences west of the Hai by bombing attacks supported by artillery barrage and consolidated their position in the first four lines of trenches on a frontage of 600 yards. On the 29th they secured more trenches by means of infantry raids supported by artillery.

16. The movements of the cavalry had meanwhile been restricted by the water-logged state of the ground. It had been intended to move the Division *viá* Bedrah and Jessan against the enemy's rear, so as to synchronize with Lieut.-General Marshall's attack, and reconnaissance showed that the proposal was feasible, but soon after the movement had commenced a heavy thunderstorm burst over the district, and the flooding of the Marsh of Jessan and its neighbourhood rendered progress impracticable, and the attempt was abandoned. The work done by the cavalry in man-handling guns and vehicles on this occasion was especially commendable.

17. After a short pause to readjust our dispositions, the centre of the enemy's third line on the eastern (or left) bank of the Hai was successfully assaulted by the Cheshires on February 1st. Bombers pushed rapidly east and west until the whole trench had been secured from the Tigris to the Hai on a front of about 2,100 yards, and an attempted counter-attack was broken by our artillery. The enemy's casualties were heavy, and many prisoners were taken. On the western (or right) bank the two Sikh Battalions captured the enemy's

position on a front of 500 yards, but our troops, especially the left of the attack, were subjected to artillery and machine gun fire in enfilade. The trench system was complicated and difficult to consolidate and it was not long before the Turks delivered a counter-attack in strength. The most advanced parties of our infantry met the enemy's charge in brilliant style by a counter-charge in the open, and casualties on both sides were severe. The preponderance of weight was, however, with the enemy, and our troops in spite of great gallantry were forced back by sheer weight of numbers to their original front line.

Owing to foggy weather on the 2nd which hampered artillery registration, a renewal of the attack was deferred until the 3rd, but meanwhile Lieutenant-General Marshall extended his left north-westwards towards the Tigris at Yusufiyah with a view to enclosing the Dahra Bend ultimately.

18. On the 3rd the Devons and a Gurkha battalion carried the enemy's first and second lines, and a series of counter-attacks by the Turks which continued up till dark withered away under our shrapnel and machine gun fire. Our troops east of the Hai co operated with machine gun and rifle fire and two counter-attacks by the enemy on the left bank of the Hai during the day were satisfactorily disposed of. In the evening there were indications that he was contemplating withdrawal to the right bank, and by daybreak on the 4th the whole of the left bank had passed into our possession. That night there was heavy rifle fire on our front up to midnight when it gradually died away. Patrols before dawn encountered little opposition and the enemy was found to have fallen back to the Liquorice Factory and a line east and west across the Dahra Bend.

During this period the splendid fighting qualities of the infantry were well seconded by the bold support rendered by the artillery, and by the ceaseless work carried out by the Royal Flying Corps. These operations had again resulted in heavy losses to the enemy, as testified to by the dead found, and many prisoners—besides arms, ammunition, equipment and stores—had been taken, whilst the Turks now only retained a fast vanishing hold on the right bank of the Tigris.

THE OPERATIONS IN THE DAHRA BEND.

February 6th to 16th.

19. The 6th to the 8th were days of preparation, but continuous pressure on the enemy was maintained day and night by vigorous patrolling and intermittent bombardment, and many minor enterprises were undertaken whereby losses were inflicted and advanced posts wrested from him. An assault on the Liquorice Factory would have been costly; therefore it was decided to deal with it by howitzer and machine gun fire, so as to render it untenable—or at least prevent the garrison from enfilading our troops as they moved north.

On the 9th the Liquorice Factory was bombarded and simultaneously, the King's Own effected a lodgment in the centre of the enemy's line, thereafter gaining ground rapidly forward and to both flanks. Repeated attacks by the enemy's bombers met with no success and two attempted counter-attacks were quickly suppressed by our artillery. Further west the Worcesters, working towards Yusufiyah and west of that place captured some advanced posts, trenches and prisoners, and established a line within 2,500 yards of the Tigris at the southern end of the Shumran Bend.

On the 10th our infantry in the trenches west of the Liquorice Factory which had been subjected all night to repeated bombing attacks, began early to extend our hold on the enemy's front line. This movement was followed by a bombardment directed against machine guns located at Kut and along the left bank of the Tigris which were bringing a galling fire to bear against our right. During this the Buffs and a Gurkha Battalion dashed forward and, joining hands with the King's Own on their left, the whole line advanced northwards. As communication trenches did not exist, any movement was necessarily across the open and was subject to a hot fire from concealed machine guns on the left

bank, but in spite of this progress was made all along the front to depths varying from 300 to 2,000 yards; our success compelling the enemy to evacuate the Liquorice Factory. Artillery observation was much hindered by a high wind and dust storm.

20. The operations of the 10th and the information obtained by patrols during the night of the 10th-11th made it clear that the enemy had withdrawn to an inner line, approximately two and a half miles long, across the Dahra Bend, with advanced posts strongly held. Weather conditions rendered aerial reconnaissance impracticable and some readjustment of our front was necessary before further attack upon his trenches could be justified, but on the 11th our infantry established a post on the Tigris south-east of the Shumran peninsula, and on the following day extended our hold on the right bank The enemy was finally enclosed in the Dahra Bend by the 13th.

An attack against the enemy's right centre offered the best prospects of success and this involved the construction of trenches and approaches for the accommodation of troops destined for the assault. The foreground was, however, occupied by the enemy's piquets and the dispersal of these necessitated a series of minor combats between our patrols and the enemy's covering troops as well as some severe fighting on the 12th. Opposite our right an important point was brilliantly captured by assault across the open on the 12th by an Indian Grenadier Battalion and retained, in spite of heavy fire, during the advance and two counter-attacks launched subsequently. This success not only deprived the enemy of a point from which he could enfilade most of his own front, but enabled us to force the withdrawal of his advanced posts in the eastern section of his position.

During the four days of preparation, although there were indications that the enemy intended to stand and fight, the most likely ferry points were bombarded every night lest transfers of men and stores across the Tigris might be in progress.

21. Early on the 15th the Loyal North Lancashires captured a strong point opposite our left which enfiladed the approaches to the enemy's right and centre, the retiring Turks losing heavily from our machine gun fire. An hour later the enemy's extreme left was subjected to short bombardment and feint attack. This caused the enemy to disclose his barrage in front of our right and indicated that our constant activity on this part of his front had been successful in making him believe that our main attack would be made against that part of his line.

Shortly after the Royal Welsh Fusiliers and South Wales Borderers carried the enemy's right centre in dashing style on a front of 700 yards, and extended their success by bombing to a depth of 500 yards on a frontage of 1,000 yards, taking many prisoners. Several half-hearted counter-attacks ensued, which were crushed by our artillery and machine guns, and it became evident that the enemy had strengthened his left and could not transfer troops back to his centre on account of our barrage. A little later the enemy's left centre was captured by the Buffs and Dogras and, pushing on in a north-easterly direction to the bank of the Tigris, they isolated the enemy's extreme left where about 1,000 Turks surrendered. By nightfall the only resistance was from some trenches in the right rear of the position, covering about a mile of the Tigris bank, from which the enemy were trying to escape across the river, and it had been intended to clear these remaining trenches by a combined operation during the night, but two companies of a Gurkha Battalion, acting on their own initiative, obtained a footing in them and took 98 prisoners. By the morning of the 16th they had completed their task, having taken 264 more prisoners. The total number of prisoners taken on the 15th and 16th was 2,005, and the Dahra Bend was cleared of the enemy.

Thus terminated a phase of severe fighting brilliantly carried out. To eject the enemy from this horseshoe bend bristling with trenches and commanded from across the river on three sides by hostile batteries and machine guns called for offensive qualities of a high standard on the part of the troops. That such

good results were achieved was due to the heroism and determination of the infantry and to the close and ever present support rendered by the artillery, whose accurate fire was assisted by efficient aeroplane observation. Very heavy rain fell on the night of the 15th-16th and torrential rain during the afternoon and night of the 16th, bivouacs and trenches being flooded out.

22. The enemy had now after two months of strenuous fighting been driven entirely from the right bank of the Tigris in the neighbourhood of Kut. He still held however a very strong position defensively, in that it was protected from Sannaiyat to Shumran by the Tigris, which also afforded security to his communications running along the left bank of that river. The successive lines at Sannaiyat which had been consistently strengthened for nearly a year barred the way on a narrow front to an advance on our part along the left bank, whilst north of Sannaiyat the Suwaikieh Marsh and the Marsh of Jessan rendered the Turks immune from attack from the north. On the other hand we had, by the application of constant pressure to the vicinity of Shumran, where the enemy's battle line and communications met, compelled him so to weaken and expand his front that his attenuated forces were found to present vulnerable points if these could be ascertained. The moment then seemed ripe to cross the river and commence conclusions with the enemy on the left bank. To effect this it was important that his attention should be engaged about Sannaiyat and along the river line between Sannaiyat and Kut whilst the main stroke was being prepared and delivered as far west as possible.

THE CAPTURE OF SANNAIYAT AND PASSAGE OF THE TIGRIS.

From February 17th to 24th.

23. While Lieutenant-General Marshall's force was engaged in the Dahra Bend Lieutenant-General Cobbe maintained constant activity along the Sannaiyat front, and, as soon as the right bank had been cleared, orders were issued for Sannaiyat to be attacked on the 17th.

The sodden condition of the ground, consequent on heavy rain during the preceding day and night, hampered final preparations, but the first and second lines on a frontage of about 400 yards were captured by a surprise assault with little loss. Before the captured trenches, however, could be consolidated, they were subjected to heavy fire from artillery and trench mortars, and were strongly counter-attacked by the enemy. The first counter-attack was dispersed, but the second regained for the enemy his lost ground, except on the river bank, where a party of Gurkhas maintained themselves until dusk and were then withdrawn. Although we had failed to hold the trenches won, considerable loss had been inflicted on the enemy, especially during the counter-attacks, and the operations had served their purpose in attracting the enemy to the Sannaiyat front.

The water-logged state of the country and a high flood on the Tigris now necessitated a pause, but the time was usefully employed in methodical preparation for the passage of the Tigris about Shumran. Positions for guns and machine guns to support the crossing were selected, approaches and ramps were made, and crews were trained to man the pontoons. In order to keep our intentions concealed it was necessary that most of the details, including the movement of guns, should be carried out under cover of night. Opposite Sannaiyat, where it was intended to renew the assault, artillery barrages were carried out daily, in order to induce the enemy to expect such barrages unaccompanied by an assault as part of the daily routine. Minor diversions were also planned to deceive the enemy as to the point at which it was intended to cross the river.

On the 22nd the Seaforths and a Punjabi battalion assaulted Sannaiyat, with the same objective as on the 17th. The enemy were again taken by surprise and our losses were slight. A series of counter-attacks followed, and the first three were repulsed without difficulty. The fourth drove back our left, but the Punjabis, reinforced by an Indian Rifle Battalion and assisted by the fire

of the Seaforths who were still holding the Turkish trenches on their right front, re-established their position. Two more counter-attacks which followed were defeated. As soon as the captured position had been consolidated, two frontier force regiments assaulted the trenches still held by the enemy in prolongation of and to the north of those already occupied by us. A counter-attack forced our right back temporarily, but the situation was restored by the arrival of reinforcements and by nightfall we were in secure occupation of the first two lines of Sannaiyat. The brilliant tenacity of the Seaforths throughout this day deserves special mention.

Feints in connection with the passage of the Tigris were made on the nights of the 22nd-23rd opposite Kut and at Magasis respectively. Opposite Kut preparations for bridging the Tigris opposite the Liquorice Factory under cover of a bombardment of Kut were made furtively in daylight, and every detail down to the erection of observation ladders was provided for. The result was, as afterwards ascertained, that the enemy moved infantry and guns into the Kut peninsula, and these could not be re-transferred to the actual point of crossing in time to be of any use. The feint at Magasis consisted of a raid across the river, made by a detachment of Punjabis, assisted by parties of Sappers and Miners and of the Sikh Pioneers. This bold raid was successfully carried out with trifling loss and the detachment returned with a captured trench mortar.

The site selected for the passage of the Tigris was at the south end of the Shumran Bend, where the bridge was to be thrown, and three ferrying places were located immediately downstream of this point. Just before daybreak on the 23rd the three ferries began to work. The first trip at the ferry immediately below the bridge site, where the Norfolks crossed, was a complete surprise and five machine guns and some 300 prisoners were captured. Two battalions of Gurkhas, who were using the two lower ferries, were met by a staggering fire before they reached the left bank, but in spite of losses in men and pontoons they pressed on gallantly and effected a landing. The two downstream ferries were soon under such heavy machine gun fire that they had to be closed, and all ferrying was subsequently carried on by means of the upstream ferry. By 7·30 A.M., about three companies of the Norfolks and some 150 of the Gurkhas were on the left bank. The enemy's artillery became increasingly active, but was vigorously engaged by ours, and the construction of the bridge commenced. The Norfolks pushed rapidly upstream on the left bank taking many prisoners, whilst our machine guns on the right bank west of the Shumran Bend inflicted casualties on those Turks who tried to escape. The Gurkha battalions on the right and centre were meeting with more opposition and their progress was slower. By 3 P.M. all three battalions were established on an east and west line one mile north of the bridge site and a fourth battalion was being ferried over. The enemy attempted to counter-attack down the centre of the peninsula and to reinforce along its western edge, but both attempts were foiled by the quickness and accuracy of our artillery. At 4-30 P.M. the bridge was ready for traffic.

By nightfall, as a result of the day's operations, our troops had by their unconquerable valour and determination forced a passage across a river in flood, 340 yards wide, in face of strong opposition, and had secured a position 2,000 yards in depth covering the bridge-head, while ahead of this line our patrols were acting vigorously against the enemy's advanced detachments, who had suffered heavy losses, including about 700 prisoners taken in all. The infantry of one division were across and another division was ready to follow.

25. While the crossing at Shumran was proceeding, Lieutenant-General Cobbe had secured the third and fourth lines at Sannaiyat. Bombing parties occupied the fifth line later and work was carried on all night making roads across the maze of trenches for the passage of artillery and transport.

26. Early on the 24th our troops in the Shumran Bend resumed the advance supported by machine guns and artillery from the right bank. The enemy held on tenaciously at the north-east corner of the peninsula, where there is a series of nalas in which a number of machine guns were concealed, but after

a strenuous fight lasting for four or five hours he was forced back and two field and two machine guns and many prisoners fell into our possession. Further west our troops were engaged with strong enemy forces in the intricate mass of ruins, mounds and nalas which lie to the north-west of Shumran, and rapid progress was impossible, but towards evening the enemy had been pushed back to a depth of 1,000 yards, although he still resisted stubbornly. While this fighting was in progress the cavalry, the artillery, and another division crossed the bridge. The cavalry attempted to break through at the northern end of the Shumran Bend to operate against the enemy's rear along the Baghdad road by which aeroplanes reported hostile columns to be retreating, but strong Turkish rearguards entrenched in nalas prevented them issuing from the peninsula. That evening the troops closed up ready to advance early next morning. There was every indication that the enemy was in full retreat and that the force which had opposed us all day was a strong and very resolute rearguard, which would probably withdraw by night. During this day's fighting at Shumran heavy losses had been inflicted on the enemy, and our captures had been increased in all to 4 field guns, 8 machine guns, some 1,650 prisoners, and a large quantity of rifles, ammunition, equipment and war stores. The gunboats were now ordered upstream from Falahiyah and reached Kut the same evening.

27. While these events were happening at Shumran, Lieutenant-General Cobbe cleared the enemy's sixth line at Sannaiyat, the Nakhailat and Suwada positions, and the left bank as far as Kut without much opposition.

The capture of the Sannaiyat position, which the Turks believed to be impregnable, had only been accomplished after a fierce struggle, in which our infantry, closely supported by our artillery, displayed great gallantry and endurance against a brave and determined enemy. The latter had again suffered severely. Many trenches were choked with corpses, and the open ground, where counter-attacks had taken place, was strewn with them.

THE ADVANCE ON BAGHDAD.

From February 25th to March 11th.

28. Early in the morning on the 25th, the cavalry and Lieutenant-General Marshall's force moved north-west in pursuit of the enemy, whose rearguards had retired in the night. The gunboats also proceeded upstream. Our troops came in contact with the enemy about eight miles from Shumran, and drove him back, in spite of stubborn resistance, to his main position two miles further west, where the Turks, strong in artillery, were disposed in trenches and nalas. Our guns, handled with dash, gave valuable support, but were handicapped in this flat country by being in the open, whilst the Turkish guns were concealed in gun pits. After a severe fight our infantry gained a footing in the enemy's position and took about 400 prisoners. The cavalry on the northern flank had been checked by entrenched infantry and were unable to envelope the Turkish rearguard. The Royal Navy on our left flank co-operated with excellent effect in the bombardment of the enemy's position during the day.

On the 26th one column, following the bend of the river, advanced to force any position which the enemy might be holding on the left bank of the Tigris, whilst another column of all arms marched direct to the Sumar Bend in order to intercept him. His retreat proved however to be too rapid. Stripping themselves of guns and other encumbrances, the Turks just evaded our troops, who had made a forced march across some 18 miles of arid plain. Our cavalry came up with the enemy's rear parties and shelled his rearguard entrenched near Nahr Kellak.

29. The gunboat flotilla, proceeding upstream 'full speed ahead,' came under very heavy fire at the closest range from guns, machine guns and rifles, to which it replied vigorously. In spite of casualties and damage to the vessels the flotilla held on its course past the rearguard position, and did considerable

execution among the enemy's retreating columns Further upstream many of the enemy's craft were struggling to get away, and the Royal Navy pressed forward in pursuit. The hostile vessels were soon within easy range and several surrendered, including the armed tug "Samana" which had been captured at Kut when that place fell. The Turkish steamer "Basra" full of troops and wounded surrendered, when brought to by a shell which killed and wounded some German machine gunners. H. M. S. "Firefly," captured from us during the retreat from Ctesiphon in 1915, kept up a running fight, but after being hit several times she fell into our hands, the enemy making an unsuccessful attempt to set fire to her magazine. The "Pioneer" badly hit by our fire was also taken, as well as some barges laden with munitions. Our gunboats were in touch with and shelled the retreating enemy during most of the 27th, and his retirement was harassed by the cavalry until after dark, when his troops were streaming through Aziziyeh in great confusion.

30. The pursuit was broken off at Aziziyeh (50 miles from Kut and half-way to Baghdad), where the gunboats, cavalry and Lieutenant-General Marshall's infantry were concentrated during the pause necessary to reorganise our extended line of communication preparatory to a further advance. Lieutenant-General Cobbe's force closed to the front, clearing the battlefields and protecting the line of march. Immense quantities of equipment, ammunition, rifles, vehicles and stores of all kinds lay scattered throughout the 80 miles over which the enemy had retreated under pressure, and marauders on looting intent did not hesitate to attack small parties who stood in their way.

Since crossing the Tigris we had captured some 4,000 prisoners, of whom 188 were officers, 39 guns, 22 trench mortars, 11 machine guns, H. M. S. "Firefly," "Sumana" (recaptured), "Pioneer," "Basra," and several smaller vessels, besides ten barges, pontoons and other bridging material, quantities of rifles, bayonets, equipment, ammunition and explosives, vehicles and miscellaneous stores of all kinds. In addition the enemy threw into the river or otherwise destroyed several guns and much war material.

31. On the 5th, the supply situation having been rapidly readjusted, Lieutenant-General Marshall marched to Zeur (18 miles), preceded by the cavalry, which moved seven miles further to Lajj. Here the Turkish rearguard was found in an entrenched position, very difficult to locate by reason of a dense dust storm that was blowing and of a network of nalas with which the country is intersected. The cavalry was hotly engaged with the enemy in this locality throughout the day and took some prisoners. A noticeable feature of the day's work was a brilliant charge made, mounted, by the Hussars straight into the Turkish trenches. The enemy retreated during the night.

The dust storm continued on the 6th, when the cavalry carrying out some useful reconnaissances, got within three miles of the Dialah river and picked up some prisoners. The Ctesiphon position strongly entrenched was found unoccupied. There was evidence that the enemy had intended to hold it, but the rapidity of our advance had evidently prevented him from doing so. Lieutenant-General Marshall followed the cavalry to Bustan (17 miles) and the head of Lieutenant-General Cobbe's column reached Zeur.

On the 7th our advanced guard came in contact with the enemy on the line of the Dialah river, which joins the Tigris on its left bank about eight miles below Baghdad. As the ground was absolutely flat and devoid of cover it was decided to make no further advance till after sunset. Our gunboats and artillery however came into action against the hostile guns.

32. Measures for driving the enemy's infantry from the Dialah were initiated on the night of the 7th-8th. It appeared as though the enemy had retired, but when the first pontoon was launched it was riddled by rifle and machine gun fire. A second attempt was made with artillery and machine gun co-operation. Five pontoons were launched but they were all stopped by withering fire from

concealed machine guns They floated downstream and were afterwards recovered in the Tigris river with a few wounded survivors on board, and further ferrying enterprises were for the time being deemed impracticable. It now became evident that, although the line of the Dialah was not held strongly, it was well defended by numerous guns and machine guns skilfully sited, and the bright moonlight favoured the defence. To assist in forcing the passage a small column from the force under Lieutenant-General Marshall was ferried across the Tigris in order to enfilade the enemy's position with its guns from the right bank of that river.

During the night of the 8th-9th, after an intense bombardment of the opposite bank, an attempt was made to ferry troops across the Dialah river from four separate points. The main enterprise achieved a qualified success, the most northern ferry being able to work for nearly an hour before it was stopped by very deadly rifle and machine gun fire, and we established a small post on the right bank. When day broke, this party of 70 of the Loyal North Lancashires had driven off two determined counter-attacks, and were still maintaining themselves in a small loop of the river bund. For the next 22 hours, until the passage of the river had been completely forced, the detachment held on gallantly in its isolated position under constant close fire from the surrounding buildings, trenches and gardens, being subjected to reverse as well as enfilade fire from distant points along the right bank.

33. On the 8th a bridge was constructed across the Tigris, half a mile below Bawi, and the cavalry followed by a portion of Lieutenant-General Cobbe's force crossed to the right bank in order to drive the enemy from positions which our aeroplanes reported that he had occupied about Shawa Khan, and north-west of that place, covering Baghdad from the south and south-west. The advance of our troops was much impeded by numerous nalas and water-cuts which had to be ramped to render them passable. During the forenoon of the 9th, Shawa Khan was occupied without much opposition and aeroplanes reported another position one and a half miles to the north-west and some six miles south of Baghdad as strongly held. Our attack against this developed later from the south and south-west in an endeavour to turn the enemy's right flank. The cavalry, which at first had been operating on our left flank, withdrew later as the horses needed water, but our infantry were still engaged before this position when darkness fell, touch with the enemy being kept up by means of patrols and the advance was resumed as soon as indications of his withdrawal were noticed.

On the morning of the 10th our troops were again engaged with the Turkish rearguard within three miles of Baghdad and our cavalry patrols reached a point two miles west of Baghdad Railway Station, where they were checked by the enemy's fire. A gale and blinding dust storm limited vision to a few yards, and under these conditions reconnaissance and co-ordination of movements became difficult. The dry wind and dust and the absence of water away from the river added greatly to the discomfort of the troops and animals. About midnight patrols reported the enemy to be retiring. The dust storm was still raging, but following the Decauville railway as a guide our troops occupied Baghdad Railway Station at 5-55 A.M. and it was ascertained that the enemy on the right bank had retired upstream of Baghdad. Troops detailed in advance occupied the city, and the cavalry moved on Kadhimain, some four miles north-west of Baghdad, where they secured some prisoners.

34. On the left bank of the Tigris Lieutenant-General Marshall had during the 9th elaborated preparations for forcing the passage of the Dialah. At 4 A.M. on the 10th the crossing began at two points a mile apart and met with considerable opposition, but by 7 A.M. the East Lancashires and Wiltshires were across and had linked up with the detachment of Loyal North Lancashires which had so heroically held its ground there. Motor lighters carrying infantry to attack the enemy's right flank above the mouth of the Dialah grounded lower down the river and took no part in the operation. The bridge across the Dialah was completed by noon and our troops pushing steadily on drove the enemy from the riverside villages of Saidah, Dibaiyi and Qararah—the latter strongly

defended with machine guns—and finally faced the enemy's last position covering Baghdad along the Tel Muhammad Ridge. These operations had resulted in the capture of 300 prisoners and a large quantity of arms, ammunition and equipment, whilst severe loss had been inflicted on the enemy in killed and wounded, over 300 of his dead being found by our troops.

During the night of the 10th-11th close touch with the enemy was maintained by patrols, and at 1-30 A.M. on the 11th it was reported that the Turks were retiring. The Tel Muhammad position was at once occupied and patrols pushed beyond it, but contact with the enemy was lost in the dust storm. Early on the 11th Lieutenant-General Marshall advanced rapidly on Baghdad and entered the city amid manifestations of satisfaction on the part of the inhabitants. A state of anarchy had existed for some hours, Kurds and Arabs looting the bazaars and setting fire indiscriminately at various points. Infantry guards provided for in advance were however soon on the spot, order was restored without difficulty, and the British flag hoisted over the city. In the afternoon the gunboat flotilla, proceeding upstream in 'line ahead' formation, anchored off the British Residency, and the two forces under Lieutenant-Generals Marshall and Cobbe provided for the security of the approaches to the city being disposed one on either bank of the river. For over a fortnight before we entered Baghdad the enemy had been removing stores and articles of military value, and destroying property which he could not remove, but an immense quantity of booty, part damaged, part undamaged, remained. This included guns, machine guns, rifles, ammunition, machinery, railway workshops, railway material, rolling stock, ice and soda-water plant, pipes, pumps, cranes, winches, signal and telegraph equipment, and hospital accessories. In the Arsenal were found among some cannon of considerable antiquity all the guns (rendered useless by General Townshend) which fell into the enemy's hands at the capitulation of Kut in April 1916.

THE OPERATIONS SUBSEQUENT TO THE FALL OF BAGHDAD.

From March 12th to 31st.

35. With the near approach of the flood season it was now necessary to obtain control of the river bunds upstream of the city, and Yahudie and Kaisirin on the left bank of the Tigris, 20 and 28 miles respectively above Baghdad, were consequently occupied on the 13th and 14th. On the right bank of the Tigris the retreating enemy had entrenched a strong position south of Mushaidie Railway Station, some 20 miles north of Baghdad. Lieutenant-General Cobbe was entrusted with the mission of securing the bunds on this bank, and on the night of the 13th-14th a column marched from Baghdad and reached Tadjiye station by daybreak on the 14th. The Turkish position was some seven miles in extent, extending from the river in a north-easterly direction towards the railway which runs due north and south. The western flank rested on successive lines of sandhills, which lie on both sides of the railway line, whilst east of the railway the defensive system centred in two dominant heights, linked to each other and to the river by a series of trenches, nalas and irrigation cuts. In front lay a bare flat plain, whilst undulating ground behind gave the enemy concealment for manœuvre and cover for reserves It was decided to attack the Turkish right flank with the whole force, as such a movement aimed directly at the enemy's railhead and general reserve would turn the main position east of the railway.

Our troops advanced on both sides of the railway supported by artillery barrage, whilst the cavalry operating on the western flank took the enemy's position in enfilade and in reverse with rifle and machine gun fire. Communication was maintained with our gunboats which co-operated by shelling points in the Turkish line. Ridge after ridge was captured in spite of infantry and artillery fire, which was sometimes intense, until the Black Watch and Gurkhas by a brilliant charge carried the main position, inflicting severe casualties on the enemy. Fighting continued after nightfall and at Mushaidie Station the enemy made his last stand, but the Black Watch and Gurkhas rushed the station at midnight and pursued the enemy for half a mile beyond.

The enemy's flight was now so rapid that touch was not obtained again, and on the 16th our aeroplanes reported stragglers over a depth of 20 miles, the nearest being 25 miles north of Mushaidie. These operations had involved continuous marching and stiff fighting, almost without a break, for two nights and a day, in which our troops displayed fine endurance and determination.

36. On the 14th a post was established on the right bank of the Dialah, opposite Baqubah, 30 miles north-east of Baghdad, which was held by the enemy. On the night of the 17th-18th a column effected a surprise crossing over the Dialah five miles below Baqubah, and our troops entered the town the following morning, inflicting some casualties on the Turkish detachment and capturing some prisoners and stores. Baqubah is the centre of a district rich in supplies and its occupation was essential as a preliminary to further operations to assist our Russian Allies, who were advancing through Persia by way of Kermanshah and Kasr-i-Shirin, with the 13th Turkish Corps falling back on Kifri before them.

37. On the 19th our troops occupied Felujah, 35 miles west of Baghdad, on the Euphrates, driving out the Turkish garrison which retired up the right bank of the Euphrates. The occupation of Felujah, with Nasariyah already in our possession, gave us control over the middle Euphrates from both ends.

38. The arrival of our Allies at Khanikin was now momentarily expected, and a column was concentrated at Baqubah with the object of holding the enemy's retreating columns to their ground till such time as the Russians could come up or alternatively of inflicting loss on them should they weaken their front and endeavour to cross the Dialah. This column moved out on the 20th and occupied Shahraban on the 23rd, the enemy having retired on the previous night. A few prisoners and large supplies of grain were captured. Five miles to the north-east of Shahraban lies a commanding ridge of Jebel Hamrin where the enemy held a strong position covering Kizil Robat and the road to Khanikin, and here our troops were actively engaged with him from the 24th until the end of the month.

On the right bank of the Dialah the enemy also held a position along the Jebel Hamrin about Deli Abbas and Lambaral covering the approaches to the Kifri road. The cavalry was instructed to work up the right bank of the Dialah so as to co-operate with our troops on the left bank in obstructing the retirement of the Turkish forces.

On the left bank of the Dialah our progress was slow owing to the difficult nature of the country, which is intersected by canals and deep nalas, some of them full of water, but on the night of the 24th-25th part of the force moved forward to test the strength of the enemy in our front. By daybreak our infantry had established itself in the foothills and the advance to the main ridge began. Hostile piquets were driven in and the lower crest of the hills was gained, but beyond this another crest rose 2,500 yards away and the intervening country was much broken with hillocks and ravines. The advance continued towards the line held by the enemy about 1,000 yards north of the captured crest, but as he now began to show considerable strength it was deemed inadvisable to press the advance further. The subsequent withdrawal of the column was followed up closely by the enemy, but several strong attacks were beaten off and an attempted charge against our right flank by his cavalry was dispersed by rifle and gun fire. During the withdrawal the enemy, who necessarily came out into the open, suffered heavily and the offensive enterprise of his infantry slackened visibly as the day wore on. The Manchesters specially distinguished themselves by their gallantry and steadiness on this occasion.

The advance of our Allies had been delayed in a difficult pass east of Khanikin, mainly owing to weather conditions, and in consequence up to the close of the period under review we had not gained touch with them, but our column still maintained its position, harassing the Turkish retreat and securing a number of prisoners.

39. About the 26th there were indications that a converging movement was being made by part of the 13th Corps down the right bank of the Dialah from

Deli Abbas and by the 18th Corps along the left bank of the Tigris from Shatt-el-Adhaim against our troops in the vicinity of Deltawa, apparently with the intention of assisting the withdrawal of the 13th Corps from before the Russians. A column was accordingly concentrated at Khan Nahrwan to deal with the Shatt-el-Adhaim force, whilst the cavalry contained the Deli Abbas force. On the 27th the enemy made a determined attempt to move down the right bank of the Dialah towards Deltawa but our cavalry, skilfully handled in some difficult ground, resisted the enemy's advance from successive positions, inflicting severe losses, and finally checked the forward movement that evening. Next day the enemy fell back towards Deli Abbas followed up by our cavalry.

The Turkish force from Shatt-el-Adhaim held an entrenched position between Dogameh and Himma, and during the night of the 28th-29th our troops deployed for attack in suitable positions. The attack was well pressed from the east and north till about midday, when the mirage became so bad that artillery support was impracticable. Later in the evening it was renewed, and in spite of fierce counter-attacks we secured the greater part of the enemy's position, although he still held a few trenches when darkness fell. His losses had evidently been severe, as we buried over 190 bodies, and we took many prisoners, whilst the enemy retired during the night behind the Shatt-el-Adhaim.

The total number of prisoners taken during the period December 13th to March 31st was 7,921.

OPERATIONS ON OTHER FRONTS.

August 28th to March 31st.

40. The period with which this despatch deals was devoid of important incidents on the Karun and Bushire fronts. On the Euphrates front in the early part of September, guerilla warfare was commenced against our camps and patrols round As-Sahilan. Immediate steps were taken to crush this hostile concentration before it became formidable, and on September 11th a column moved out from Nasariyah which destroyed the towers and fortifications of As-Sahilan. Our comparatively small column was opposed by some 5,000 enemy irregulars who fought boldly, but the steady behaviour of our troops gave them no opening and before midday the enemy withdrew, having lost as it was afterwards ascertained 436 killed and some 800 wounded. This prompt lesson had an excellent effect round Nasariyah and no further hostilities of any importance occurred during the period under review. The only Turkish regular detachment on the Euphrates was a small one at Samawa and when Baghdad fell this detachment retreated to Felujah, whence it was subsequently ejected by our troops from Baghdad.

41. On the lines of communications during the same period the daily routine of our defence troops was only occasionally broken by raids, which were suitably dealt with by our posts and mobile columns.

42. Owing to the attention drawn to the Tigris front by the severe fighting in progress there, the situation had remained comparatively quiet. Considerable progress however was made in many ways. This was especially the case of Nasariyah, where much was done to develope the administration of the town and the surrounding country, whilst at Ahwaz various projects were carried into effect which placed our position in that neighbourhood on a more satisfactory basis. Considerable credit is due to the commanders on the Euphrates, Karun and Bushire fronts and on the lines of communication defences for the manner in which they maintained peaceful conditions in their neighbourhood and the efficiency of their troops.

SUMMARY.

43. The above is a brief record of the operations carried out during seven months by the army in Mesopotamia; the first three and a half months a period of preparation, the last three and a half months one of action

During the latter the fighting has been strenuous and continuous and the strain imposed upon all ranks, both at the front and on the lines of communication, severe. But they have responded whole-heartedly to every call that has been made upon them and their reward has been the measure of their success. The nature of the operations has been as varied as it has been complex, and the training of the troops has been tested, first in the fierce hand to hand fighting in trench warfare round Kut and Sannaiyat, and, later, in the more open battles which characterised the operations in the Dahra Bend, the passage of the Tigris, the advance on Baghdad, and the subsequent actions. From this ordeal they have emerged with a proud record and have dealt the enemy a series of stinging blows, the full significance of which will not be easily effaced. British and Indian troops working side by side have vied with each other in their efforts to close with the enemy and all ranks have been imbued throughout with that offensive spirit which is the soldier's finest jewel.

The operations have involved long hours and strenuous work, as well as great responsibilities, for commanders and their staffs, but by sheer hard work and a determination to succeed they have risen superior to every obstacle and compelled success.

As regards the regimental commanders, and the regimental officers, warrant and non-commissioned officers and men, it is not easy to do justice to their sterling performances. In spite of the youth and consequent lack of training and experience among some of their officers and non-commissioned officers, leadership has never faltered, whilst all ranks by their heroism, endurance, and devotion to duty have almost daily affirmed their superiority over their opponents in the bitterest struggles. Each difficulty encountered seemed but to steel the determination to overcome it. It may then be truly said that not only have the traditions of these ancient British and Indian regiments been in safe keeping in the hands of their present representatives, but that these have even added fresh lustre to the records on their time-honoured scrolls. Where fighting was almost daily in progress it is difficult to particularise, but the fierce encounters west of the Hai, the passages of the Tigris and Dialah and the final storming of the Sannaiyat position may perhaps be mentioned as typical of all that is best in the British and Indian soldier.

For the success achieved the fighting spirit of the troops has been mainly responsible, but the dash and gallantry of individuals and units have been welded into a powerful weapon by that absolute sympathy which has existed between both services and all branches.

To the Royal Navy the thanks of the Army are due for the thorough way in which they carried out somewhat restricted but none the less important duties during the earlier part of this period. The fact that the enemy barred the way at Sannaiyat necessitated their work being at first limited to assisting in the protection of our water communications, co-operating with our detachment on the Euphrates front and occasionally shelling the enemy's position at Sannaiyat, where the Naval Kite Balloon Section rendered good service in observation work. Their opportunity came later, when after the passage of the Tigris they pressed forward in pursuit and rendered the brilliant and substantial services described above.

The work of the cavalry has been difficult. The flat terrain intersected with nalas obstructed movement without providing cover and the state of the country after heavy rains made progress even for short distances laborious. The absence of water, too, away from the river, limited its radius of action. Nevertheless its reconnaissance work and the blows delivered against the enemy's communications helped in no small way to bring about that dissipation of his forces which was so essential to our success, and the pressure applied after the passage of the Tigris to the retreating enemy was instrumental in completing his final rout.

The unison in which artillery, infantry, machine gun corps and air service worked has been admirable. The combination of irresistible gallantry and devotion to duty evinced by the Infantry and Machine Gun Corps was

equalled by the determination of the artillery to render their comrades the closest support. Batteries were pushed forward to points within effective range of the enemy's riflemen, and the forward observing officers and their detachments, in order to obtain the best results for their guns in this flat and difficult country, were always to be found with the leading lines of infantry. The intense but methodical fire of our guns formed a screen of shells under which our infantry advanced boldly, whilst the accuracy of our gun fire was largely assisted by the excellent observation work done by the Royal Flying Corps. The activity of the latter throughout the operations was unbounded in co-operation with artillery, air combats, reconnaissance, raiding, bombing and photography. The Royal Flying Corps at the outset wrested the command of the air from the enemy and subsequently by skill and ceaseless energy maintained its superiority, in spite of the heavy strain thrown on personnel and machines.

Closely allied to the infantry throughout the fighting and especially during the period of trench warfare were the Field companies, Sapper and Miner companies and Pioneer battalions. Their work was as daring as it was tireless, and was of inestimable value in planning, supplementing and improving by their technical knowledge the work done by the infantry.

Owing to the conditions under which fighting has taken place a heavy strain has been placed upon the Signal Service and Telegraph Department and especially during the rapid advance after the passage of the Tigris. That the communications of the Army were so well maintained testifies to the efficiency and high sense of duty among all ranks in both branches. Their work, especially in the case of those with advanced formations, was frequently carried out under conditions of considerable danger, in which conspicuous gallantry was frequently needed and displayed.

The zeal and scientific knowledge evinced by the Field Survey Department is best exemplified by the fact that since the commencement of the campaign accurate surveys of an area of over 13,000 square miles of country have been produced, which have been of the greatest value to the Army.

44. One of the features peculiar to this campaign is the length of the lines of communications which we have necessarily had to adopt. In consequence the difficulties by which the administrative services and departments, both in the field and on the lines of communications have been confronted have been exceptional. The success or failure of the operations has so largely depended upon their efficiency that a substantial measure of credit is due to the directors and their assistants and all ranks of those services and departments who by capable methods and unwearied energy have surmounted all obstacles and regularly met the needs of the fighting troops with ample supplies, munitions and stores, and have been the means of providing every comfort obtainable for the sick and wounded.

As in the case of the fighting troops, the interdependence of these services, and departments has necessitated the closest co-operation and equally successful has been the result. We have relied upon three classes of transport:—river, rail and road; the latter being further sub-divided into motor and animal transport. The work in all cases has been peculiarly heavy. The newly formed Inland Water Transport Directorate had first to fill its ranks and then develop its organisation and provide for its many indispensable requirements, but the *personnel*, making light of these very real obstacles to rapid progress, worked unceasingly with the result that night and day an endless chain of river-craft passed up and down the river, thereby assuring the maintenance of the troops at the front.

The rainy season was one of continuous anxiety for the railways (especially as regards the light line between Sheikh Sa'ad and Atab) and the road transport. Every ingenuity possible was, however, brought to bear on the problem, and vigour and determination on the part of all concerned once more carried the day.

To the Directorate of Port Administration and Conservancy much credit is due for the development of the Port of Basrah on an efficient basis and for the method and smoothness with which the vast fleet of steamers which has served

this expedition has been handled, as well as for the provision of many facilities in connection therewith. The monthly statistics bear eloquent testimony to the efficiency of this department

The excellent work done by the Director of Sea Transport and his assistants also deserves more than passing recognition in view of the amount of shipping involved.

Our long line of communications has complicated the delivery of supplies and ordnance stores at the front considerably. Although large stocks of food-stuffs, munitions and stores were available at the base early in the autumn, accurate calculations and ceaseless activity on the part of all ranks were required to ensure their delivery to the troops punctually and in due proportion. Difficult as the problem was whilst the Army was sedentary in the vicinity of Sannaiyat and Kut, it became more and more complex as the advance proceeded. The strain on the personnel was increasingly severe, and the fact that throughout this period the troops at the front were well maintained in all respects constitutes a fine record for the Supply Service and Ordnance Department.

In dealing with the problems at the base and on the lines of communication, the responsibilities of the Works Directorate have been very heavy, but the many problems have been resolutely handled with that resouscefulness and success which are so characteristic of the Royal Engineers. Road making, water supply, and building and reclamation work at the base alone have reached vast dimensions and have demanded constant attention and thorough organisation.

Since the termination of the hot weather the health of the troops has been uniformly good, and our well-equipped hospitals have been more than adequate to meet the calls made upon them by sick patients. Throughout the operations the evacuation of the wounded was carried out on model lines, and the arrangements made for the comfort and rapid transfer of patients from the field units to the hospitals on the lines of communication reflect much credit on those concerned. Whilst those on the lines of communication have done their share efficiently, the work of the Medical Services at the front has maintained its high reputation. During the operations the strain thrown upon all has been heavy and the courage and devotion to duty displayed by the *personnel* on the battlefield has only been equalled by the zeal and energy of those in the field units. In this connection the valuable services rendered by the consulting surgeons and physicians demand special mention, whilst the thanks of the Army are due to the nursing sisters for their indefatigable services in tending the sick and wounded. These ladies have by their devoted work under difficult conditions of climate and surroundings set an example of which they may well be proud.

The wastage of horses during continuous operations under trying conditions has necessarily been large, but the Remount Department has, though assisted by few facilities and faced by many obstacles, by practical methods, foresight and adaptability, successfully met the demands made upon it.

Sickness and battle casualties have placed a strain upon the resources of the Veterinary Department which has been met by wise anticipation and considerable efficiency.

The chaplains—always to the fore where danger calls—have been untiring in their attention to the spiritual needs of the troops and in their ministrations to the sick and wounded, not only in the field ambulances and hospitals, but also on the battlefield.

The Postal Service has been handicapped by the long distances to be covered and by the fact that other articles requiring carriage claimed precedence in order of urgency. It has had heavy mails to deal with and its duties have been well carried out.

45. I should like further to express my thanks to those individuals and organisations which, though not strictly military, have rendered valuable services to the Army. Foremost amongst these I would mention the British Red Cross Society, which has worthily maintained its splendid record throughout this

campaign. The sterling work performed by its *personnel*, and its bountiful provision of motor launches, motor ambulances, and gifts, have been the means of alleviating much suffering.

The ceaseless labours of the organisers and committees of the various War Gifts Societies both in England and in India, and the liberality of the subscribers to these funds have contributed largely to the comfort and well-being of the troops, especially in regard to their recreations, and our heartfelt gratitude is due to them all.

The officials and *personnel* of the Anglo-Persian Oil Company have displayed courtesy and willingness to assist and have given us facilities which have been of great value to our troops.

The Young Men's Christian Association has been indefatigable in its exertions to enliven and improve the surroundings of the troops, and has with my approval opened additional branches throughout the country which have been immensely appreciated.

46. The thanks of the Army are due for the prompt manner in which our necessarily large demands have been sent overseas from England, India and Egypt. This factor has contributed in no small measure to the successes achieved.

47. During the operations the commanders have had great responsibility and have justified fully their selection for the posts they hold.

Lieutenant-General W. R. Marshall, K.C.B., has commanded his troops with determination and judgment. His quiet imperturbable manner, his coolness and decision inspire confidence among his subordinates, whilst his bold methods and intelligent appreciation and rapid execution of orders have been of the greatest value.

Lieutenant-General A. S. Cobbe, V.C., K.C.B., D.S.O., has commanded with marked ability. Always methodical and thorough in his plans, he brings to bear upon their execution a complete knowledge of the details of his profession. These qualities, added to a thorough grasp of the possibilities and limitations of the various arms, have enabled him to make the most of his opportunities wherever severe fighting has been involved.

48. To my Staff at General Headquarters and on the lines of communication (including the lines of communication defences) as well as to the technical advisers attached, my warmest thanks are due for the whole-hearted and vigorous support which I have received from them throughout, and for the efficient manner in which they have discharged their functions.

Major-General A. W. Money, K.C.B., C.S.I., Chief of the General Staff, has carried out his responsible duties most competently. He has not spared himself in giving me every assistance, and his knowledge of Indian and indeed Eastern conditions has frequently been of great value to me.

Of Major-General G. F. MacMunn, K.C.B, D.S.O., Inspector General of Communications, it is not too much to say that his responsibilities have been immense. The repeated calls made on him by me during these protracted operations have never once failed to elicit a satisfactory response, and the thoroughness and elasticity of his organisation was never better exemplified than in the efficiency maintained on the lines of communication during the rapid advance on Baghdad, and subsequent to our arrival at that city. Optimistic by nature, he readily brushes aside obstacles whether imaginary or real.

49. This despatch would not be complete without a reference to the valuable services rendered to the Army by Lieutenant-Colonel Sir Percy Cox, K.C.S.I., K.C.I.E., and the political officers working under his direction. His advice has been invaluable to me on many occasions, and the tranquil state of the country from Baghdad to Basrah at the present time is in itself an additional testimony to his already well-established reputation.

50. A list giving the names of those officers, warrant and non-commissioned officers and men, whose services are deemed deserving of special mention, will follow.

A. H. BINGLEY, *Major-General,*

Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA," EXTRAORDINARY, SIMLA, MONDAY, SEPTEMBER 3, 1917.

GOVERNMENT OF INDIA,—DEPARTMENT OF COMMERCE AND INDUSTRY.

NOTIFICATION.

IMPORT AND EXPORT REGULATIONS.

Simla, the 3rd September, 1917.

No. 10410.—In exercise of the powers conferred by section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), the Governor-General in Council is pleased to direct that the following addition shall be made in the Schedule appended to this Department notification No. 5385-C.W., dated the 12th of May 1917, as subsequently amended, *viz.*—

Add as a new item the following :—

(A) Silver bullion and coin.

C. E. LOW,

Secretary to the Government, of India.

BOARD OF EXAMINERS.

NOTICE.

Persian and Arabic Instructors.

Two fully qualified instructors, natives of Persia and Arabia, respectively, are maintained by the Government of India, for the convenience of officers wishing to study Persian and Arabic. The services of these instructors may be obtained in Calcutta, on application to the Secretary, Board of Examiners.

The instructors shall be stationed at Simla during the ensuing hot weather from the end of April to the end of October to give instruction to candidates on study leave there. Their services can be engaged on application to the Board of Examiners, Calcutta.

Qualified Urdu Teachers.

AMBALA.

M. Mohd. Miyan Khan ... ... Saddar Bazar, Ambala.
M. Mohd. Akbar Khan Haidari ... The Oriental Lodge, Ambala.
M. Anand Sarup ... ... Saddar Bazar, Ambala Cantonment (winter only).
M. Shaikh Amir Bukhsh, (Gyani, Munshi Fazil). Regimental Munshi, 1/9th Middlesex Regiment, Ambala.

FEROZEPORE.

M. Suraj Narain, B.A. ... ... Kabari Bazar, Ferozepore.
M. Harnam Das ... ... Headmaster, Malwa Khalsa School, Ferozepore City.

JHELUM.

M. Thakur Das Pahwa ... ... Officers' Munshi, Jhelum.

JULLUNDUR.

M. Karam Chand ... ... C/o Jacki Mull & Sons, Saddar Bazar, Jullundur Cantonment.

KASAULI.

M. Anand Sarup ... ... Depôt Munshi, Kasauli (summer only).

LAHORE.

M. Sham Lal, Bhargava... ... Officers' Munshi, Saddar Bazar, Lahore Cantonment.
M. Sayyad Aulad Ali, Gilani (Munshi Fazil). Miran Shah Lane, Taksali Gate, Lahore.
M. Mohd. Khalil-ur-Rahman, Sabri ... Mohalla Sammian, Chhawni Manawala, Taksali Gate, Lahore.
M. Mool Chand Saihgal ... Regimental Munshi, 1/5th Devonshire Regiment, Saddar Bazar, Lahore Cantonment.

MULTAN.

M. Sultan Mohammad ... Regimental Munshi, Multan Cantonment.

MURREE HILLS.

M. S. C. Bagchi ... ... Munshi, Lawrence Government European School, Ghoragali, P. O. Murree Hills.

M. Ghulam Mohy-ud-Din ... ... Regimental Munshi, 2nd North Staffordshire Regiment (summer only).

RAWALPINDI.

M. Ghulam Mohy-ud-Din... ... Regimental Munshi, 2nd Bn., N. Staff. Regt., Rawalpindi (winter only).

M. Ghulam Rasul ... ... Sadar Bazar, Rawalpindi.

M. K. R. Mehta ... ... 1st F. S. Garr. Bn., Somerset Light Infantry.

RISALPUR.

M. Kazi Abdul Haqq Khan ... Regimental Munshi, Royal Flying Corps, Risalpur Cantonment.

SUBATHU.

M. Mohd. Yaqub Khan (Munshi Fazil) Officers' School of Instruction, Subathu.*

N. B.—Whenever any teacher changes his address, he is requested to communicate his new address to the Board of Examiners.

N.B.—Teachers whose names are preceded by an asterisk (*) are considered especially competent to give advanced instruction in the language.

O. F. JENKINS,

Secretary and Member, Board of Examiners.

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PUNJAB AND ITS DEPENDENCIES.

Published by Authority.

LAHORE, FRIDAY, SEPTEMBER 21, 1917.

PART II.

Republications from the "Gazette of India."

FROM THE "GAZETTE OF INDIA," DATED SEPTEMBER 8, 1917.

HOME DEPARTMENT.

NOTIFICATIONS.

MEDICAL.

Simla, the 4th September 1917.

No. 363.—Civil Assistant Surgeon Mir Hidayat Ullah was appointed to be Professor of Operative Surgery in the Medical College, Lahore, as a temporary measure from the 9th October 1916 to the 31st March 1917.

No. 364.—Lieutenant Colonel C. H. James, C.I.E., F.R.C.S., I.M.S., is appointed to be Professor of Operative Surgery in the Medical College, Lahore, substantively *pro tempore*, with effect from the 1st April 1917, until further orders.

PUBLIC.

The 6th September 1917.

No. 652.—The following proclamation by His Majesty the King is published for general information :—

BY THE KING.

A PROCLAMATION

DECLARING THAT THE NAME OF WINDSOR IS TO BE BORNE BY HIS ROYAL HOUSE AND FAMILY AND RELINQUISHING THE USE OF ALL GERMAN TITLES AND DIGNITIES.

GEORGE, R. I.—

WHEREAS We, having taken into consideration the name and title of Our Royal House and Family, have determined that henceforth Our House and Family shall be styled and known as the House and Family of Windsor :

AND WHEREAS We have further determined for Ourselves and for and on behalf of Our descendants and all other the descendants of Our Grandmother Queen Victoria of blessed and glorious memory to relinquish and discontinue the use of all German Titles and Dignities :

AND WHEREAS We have declared these Our determinations in our Privy Council :

NOW, THEREFORE, We out of our Royal Will and Authority, do hereby declare and announce that as from the date of this Our Royal Proclamation Our House and Family shall be styled and known as the House and Family of Windsor, and that all the descendants in the male line of Our said Grandmother Queen Victoria who are subjects of these Realms, other than female descendants who may marry or may have married, shall bear the said name of Windsor :

AND do hereby further declare and announce that We for Ourselves and for and on behalf of Our descendants and all other the descendants of Our said Grandmother Queen Victoria who are subjects of these Realms, relinquish and enjoin the discontinuance of the use of the Degrees, Styles, Dignities, Titles and Honours of Dukes and Duchesses of Saxony and Princes and Princesses of Saxe-Coburg and Gotha, and all other German Degrees, Styles, Dignities, Titles, and Honours and appellations to Us or to them heretofore belonging or appertaining.

GIVEN at Our Court at Buckingham Palace, this Seventeenth day of July, in the year of our Lord One thousand nine hundred and seventeen, and in the Eighth year of Our Reign.

GOD SAVE THE KING.

J. H. DUBOULAY,

Secretary to the Government of India.

DEPARTMENT OF COMMERCE AND INDUSTRY.

NOTIFICATIONS.

COMMERCE AND TRADE.

Simla, the 8th September 1917.

No. 10536.—In exercise of the powers conferred on him by clause (*b*) of sub-section (1) of section 4 of the Enemy Trading Act, 1916 (X of 1916), the Governor-General in Council is pleased to cancel the notification in the Department of Commerce and Industry, No. 8891-W-II, dated the 23rd September 1916, directing the winding up of the hostile firm of Messrs. H. Blascheck & Company, Bombay.

No. 10537.—In exercise of the powers conferred on him by clause (*a*) of sub-section (1) of section 4 of the Enemy Trading Act, 1916 (X of 1916), the Governor-General in Council is pleased to prohibit the hostile firm of Messrs. H. Blascheck & Company from carrying on business in British India except subject to the conditions specified below :—

(1) The business of the firm should be restricted to the export of cotton and import of piece-goods, sundries and general merchandise and dealing in them.

(2) The business shall be attended to personally by Mr. H. Blascheck (hereinafter called the licensee). No other person shall officiate for the licensee without the express sanction in writing of the Controller of Hostile Trading Concerns or such other Officer as Government may appoint for the purpose of performing the duties of the Controller.

(3) The licensee shall be responsible for the acts and omissions of the person officiating.

(4) The business of the firm shall be subject in every respect to the inspection and supervision of the Controller and the licensee shall follow his directions.

(5) The licensee shall keep all such books as are usual to be kept for the business or trade carried on, and any other books, which the Controller may direct to be kept.

(6) The Controller shall have at all times access to and full liberty to inspect such books, and to take copies or extracts therefrom, and to retain such books in his possession for such time as may be necessary.

(7) The licensee at all times at the request of the Controller, shall give all such information and explanations with regard to the business or its conduct and management as the Controller may require.

(8) The licensee shall not remit any money out of India to a neutral country without the previous sanction of the Controller.

(9) The licensee shall not without the previous permission of the Controller in writing take a new partner, or alter the constitution of or employ a new European assistant in the firm.

(10) Without the previous sanction of the Controller the licensee shall not transfer to any other person, firm or company the capital or goodwill of its business or any part thereof or (save in the ordinary course of trade) any of its assets or the benefit of any existing or future contract.

(11) The accounts of the firm may be subjected periodically at the cost of the firm to inspection by an accountant appointed by the Controller.

(12) The Governor-General in Council reserves to himself the right to revoke or amend this license at any time or from time to time.

IMPORT AND EXPORT REGULATIONS.

The 8th September 1917.

No. 10655.—In exercise of the powers conferred by section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), the Governor-General in Council is pleased to direct that the following amendments shall be made in the notification in this Department No. 5385-C.W., dated the 12th May 1916, as subsequently amended, *viz.*:—

for the words "foodstuffs and textile coverings of all kinds to Norway and of all goods to" *substitute* the words "all goods to Norway."

POST OFFICE.

The 8th September 1917.

No. 10602.—In exercise of the powers conferred by section 21 of the Indian Post Office Act, 1898 (VI of 1898), as subsequently amended, the Governor-General in Council is pleased to direct that the following amendments shall be made in rule 27 of the rules issued with the notification by the Government of India in the Department of Commerce and Industry, No. 2883-45, dated the 26th April 1913, as subsequently amended, *viz.*:—

1. After clause (3) the following clause shall be inserted, namely —

"(4) Pearls and gold or silver coin and bullion shall not be transmitted by post from any of the British Indian Post Offices in the Persian Gulf."

2. Clause (4) shall be renumbered as clause (5) and the figure and words "(1), (2), (3) and (4)" shall be substituted for the figures and words "(1), (2) and (3)" in this clause.

No. 10678.—In exercise of the powers conferred by section 25 of the Indian Post Office Act, 1898 (VI of 1898), as amended by Act III of 1912, the Governor-General in Council is pleased to direct that in the list of officers empowered to search for dyes and dyestuffs manufactured from coal-tar products noted in the margin of the notification in this Department No. 1321 S, dated the 19th February 191[illegible], as amended by the notification in this Department No. 1481-C., dated the 10th February 1917, the following alteration shall be made, namely—

for (4) The Postmaster of Quetta and the sub-postmaster of Nushki (for articles for Seistan and Khorasan in Persia) *substitute* (4) The Postmaster of Quetta and the sub-postmaster of Dalbandin (for articles for Seistan and Khorasan in Persia).

No. 10680.—In exercise of the powers conferred by section 25 of the Indian Post Office Act, 1898 (VI of 1898), as amended by Act III of 1912, the Governor-General in Council is pleased to direct that in the list of officers empowered to search for birds' skins and feathers noted in the margin of rule 183 of the notification in this Department, No. 2883-45, dated the 26th April 1913, as amended by the notification in this Department, No. 1479-C., dated the 10th February 1917, the following alteration shall be made, namely—

for (5) The Postmaster of Quetta and the sub-postmaster of Nushki (for articles for Seistan and Khorasan in Persia) *substitute* (5) The Postmaster of Quetta and the sub-postmaster of Dalbandin (for articles for Seistan and Khorasan in Persia).

C. E. LOW,
Secretary to the Government of India.

ARMY DEPARTMENT.

Simla, the 7th September 1917.

REWARDS.

No. 1489.—With the gracious approval of His Majesty the King Emperor, the Governor-General in Council is pleased to notify that the Indian Order of Merit and the

Indian Distinguished Service Medal may be awarded to Combatant non-British subject serving with Indian forces in the field for acts of gallantry performed in action.

The award of the Indian Order of Merit will in such cases be honorary and will carry no money allowance.

INDIAN DEFENCE FORCE.

APPOINTMENTS, PROMOTIONS AND RESIGNATIONS.

Punjab Light Horse.

No. 1493.—Lieutenant John Dixon Bevan, V.D., resigns his commission. Dated the 31st March 1917.

A. H. BINGLEY, *Major-General,*
Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA" SEPTEMBER 15, 1917.

DEPARTMENT OF COMMERCE AND INDUSTRY.

NOTIFICATION.

IMPORT AND EXPORT REGULATIONS.

Simla the 15th September 1917.

No. 10962.—In exercise of the powers conferred by section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), the Governor-General in Council is pleased to direct that the following additions and alterations shall be made in this Department Notification No. 7762, dated the 7th July 1917, as subsequently amended, *viz* :—

ADDITIONS TO THE SCHEDULE.

ARGENTINA, PARAGUAY AND URUGAY.

Graeff, Fritz, Buenos Aires, Argentina.

BOLIVIA.

Ritter, Otto, Yacuiba.
Yancovich, Jorge, Oruro.

BRAZIL.

Almeida, Mairo de, Rio de Janeiro.
Lucas & Company (*see* Molina, Manoel Lopes Agero).

CHILE.

Bruchert & Company (late Vogt & Company), Valparaiso.
Roland Linie, Valparaiso.

COLOMBIA.

Wessels, Bernhard, Bucaramanga.

ICELAND AND FAROE ISLANDS.

Andersen, Hans, Adalstraeti 16, Reykjavik.
Andersen, H., & Son, Adalstraeti 16, Reykjavik.

NETHERLAND EAST INDIES.

Ang Tian Taij, Batavia.
Ban Kiat Chong, Medan.
Borneo Houthandel, N. V., Bandjermasin.
Bruggeman, K. Macassar.
Chartered Servants Agency, The Medan.
Dorssen, A. van (Miss) Samarang.
Guan Joo & Company, Medan.
Haanroodts, J., Samarang.
Hakkert, H. J. G., Keota Radja, Sumatra.

Hin Huat, Medan.
Hoeven, Jan des Amorie Van Der, Batavia.
Hortmann, E. J. (alias J. Hortman) Samarang.
"Java" Koffie-Extract Compagnie N. V., Sourabaya.
Khoe Ho Tin, Batavia.
Kim Ngean (or Thean Kim Ngean), Medan.
Liem Eng Tae, Kema.
Liem Sean Sien, Macassar.
Liem Sian Djie, Angir.
Metz, A., Langsa, Sumatra.
Ong Eng Tee, Medan.
Schreij, J. Sibolga, Sumatra.
Suhl, H., Pontianak, Borneo.
Sum atra Estates Supply Agency, The Medan.
Tan Kok Tae and Zonen, Menado, Celebes.
Tengnagell de Raad, Mrs. J. W., Sourabaya.
Thean Kim Ngean (*see* Kim Ngean).
Union Sumatra Trading Company, The Medan.

NORWAY.

Aalesunds Packing Company, Aalesund.
Bergen Packing Company, Osören per Bergen.
Bergensfjord Sardine Company, Bergen.
Garborg, Inge, & Company (C. H. Bernau's Eft.), Raadhusgt. 20, Christiania.
Grönseth, Johs., & Company A/S., Sköien, Christiania.
Halleland Canning Company, The Lervig, Stavanger.
Hermetikfabrikernes Inkjöpskontor, Aalesund.
Lofotens Hermetikfabrik A/S. (Lofoten Preserving Company's Efterfolger), Kabelvaag.

PERU.

Camino, Glicerio, Lima.
Jancke, Lima.
Zettel, J., Lima.

SPAIN.

Abasalo, José Eusebio, Bilbao.
Arias, José Jesus, Corunna.
Ballesteros, Julio, Calle Cuarte 19, Valencia.
Barrera, Juan de Dios, Las Palmas, Grand Canary.
Benedix, Clara, Madrid.
Cortes, Pedro, Calle Comercio 14, Inca, Majorca.
Deutsch, F., Malaga.
Editorial Vizcaino, El, Calle Henao 8, Bilbao.
Fiol, Bartolomé Inca, Majorca.
Fries, De, & Company, Calle Cortes 587, Barcelona.
Gailland, Alfred, & Company, Plaza Adrieno 15, Barcelona.
Graefenhain, Carlos, Calle Ercilla 13, Bilbao.
Hermoso Kith, Rafael, Santa Teresa 1, Seville.
Heymann, Mauricio, & Company, Calle Conde del Asalto 63, Barcelona.
Kith (*see* Hermoso Kith, Rafael).
Kleber, Bernardo Pomar (*see* Pomar Kleber, Bernardo).
Kruger, Enrique, Cortes 684, Barcelona.
Lauffer & Company (Successors of Kribben & Company), Calle Juan de Mena 7 and Calle Alarcon 6, Madrid.
Maggio, Enrique Nicolas, Malaga.
Marin Hermanos, Aguilas.
Murillo, Maria, Cortes 680, 30-2 A, Barcelona.
Neumaticos Continental, Sociedad Anonima Española (formerly Continental Tyre and Rubber Company), Sagasta 6, Madrid; and Paseo de Garcia 61, Barcelona.
Pemartin, José, y Cia., Huerta Pintada, Jerez, de la Frontera.
Penas, Hijos de Francisco, de las, Almeda de Colon 26, Malaga.
Pomar Kleber, Bernardo, Calle Milagro 11, Palma, de Mallorca.
Reuter (a German employed by Conrad Vogt), Santa Cruz Teneriffe; and Las Palmas Grand Canary.
Saavedra, Viuda de, Las Palmas, Grand Canary.
Silvestrini, Arturo, Malaga.
Tiempo, El, Barcelona.

Valdespino, A. R., y Hermano, Pozo del Olivar 16, Jerez de la Frontera.

Villanueva, Hijo y Sobrino de M., Burgos.
Villanueva, Justiniano M., Teatro Espolin, Burgos.

SWEDEN.

Anderson, Uno (partner of Hofwerberg & Anderson), Engelbreklsgatan 37, and V. Hamngatan 23, Gothenburg.
Cornelius, Gustaf, Hamng, 1, Stockholm.
Fritsch, W., Landskrona.
Göteborg's Hartsoljefargfabrik A/B., Jacobsdal i Örgryte, Gothenburg.
Heinrich, R. P., Odengaten 11, Stockholm.
Hofwerberg & Anderson, V. Hamngatan 23, Gothenburg.
Isselhorst, Wuster & Company Komanditbolaget, Svartmangatan 24, Stockholm.
Jurell & Company, Kommandit-bolaget Nyköping.
Kupong A/B., Gothenburg.
Larsson, L. E., & Company A/B., Uppsala.
Lejonet's Apoteket Droghandel, Stortorget 8 and 19, and Söderg 8, Malmö. (No connection with Lejonet Apoteket Droghandel, Gothenburg.)
Nornan Ångfartygs A/B, Skeppsbron 1, Gothenburg.
Nylen Martin T. N., Mälartorget 15, Stockholm.
Sackmanns, H. A/B., Drottninggatan 86, Stockholm.
Skandinaviska Export Kontoret, Hälsinborge.
Strasså Grufve, A/B, Kårberg.
Ursell's B. Eft., Triewaldsgr. 3, Stockholm.
Waenerlund, H. Edward, Prinsgatan 4, and Bryggareg. 4, Gothenburg.
Witte, Frantz, & Company A/B, Bärareg. 14, Gothenburg; and Brunnsbacken 6, Stockholm.

VENEZUELA.

Abad, Antonio F., Cuidad Bolivar.
Barnewitz, Ernesto, Ciudad Bolivar.
Bocanegra, L., La Guayra.
Glab, Alfred, Ciudad Bolivar.
Guevara, Luis Felipe, Hijo, Ciudad Bolivar.
Valentiner, Behrens & Company, Caracas; Puerto Cabello and La Guayra.

REMOVALS FROM THE SCHEDULE.

ECUADOR.

Jaime, Enrique T., Esmeraldas.

NORWAY.

Sundt, Brodrene, Verktoimaskinfabrik, A/S., Lakkegt. 55·59 Christiania.

PERSIA.

Meshedi Ismail Salmasi, Kerman.

SPAIN.

Ruiz Garcia, Fernando, Infantas, Santander.

VENEZUELA.

Baumeister, Aurelio, Caracas.

VARIATIONS.

Corrections in the names and alterations in and additions to addresses of the persons or firms whose names have been included in the schedule appended to this Department Notification No. 7762, dated the 7th July 1917, as subsequently amended, as under :—

BRAZIL.

Lichtenfels, Bernardo (*alias* Brando), Avenue Centrale 57, Rio de Janeiro; and Sao Paalo.
Molina, Manoel Lopes Agero (Casa Lucas) (Lucas & Company) Avenid Passos 36-38, Rio de Janeiro.

CHILE.

Girardi Hermanos, Tocopilla,
should read
Girardi & Company, Tocopilla.

NORWAY.

Christiansand Fiskegarnsfabrik (*see* Fiskegarnsfabrik).
Fiskegarnsfabrik (Christiansand Fiskegarnsfabrik) Christian IV's Gade 89-91 Christiansand.

PERU.

Hassler & Michelsen (Antigua Casa Francisco Wiebe), Trujillo.
Antigua Casa Francisco Wiebe (*see* Hassler & Michelsen).

VENEZUELA.

Marquez, Lino Bossio, Ciudad Bolivar
should read
Bossio Marques, Lino, Ciudad Bolivar.

NOTE (1).—Where a person or firm mentioned in the List has more than one address in the country, or group of countries, under which the name of the person or firm appears, all dealings in that country, or in any country in the group, with such person or firm are prohibited, even in cases where one only of the addresses or one only of the countries is specially mentioned.

NOTE (2).—Trading is prohibited under the Trading with the Enemy Proclamations of 25th June, and 10th November 1915 (which were republished as Notifications in this Department Nos. 1221-W. and 861-W., dated respectively the 24th July and 11th December 1915), with any person or firm of enemy nationality resident or carrying on business in China, Siam, Persia, Morocco, Liberia, or Portuguese East Africa. Persons or firms are therefore prohibited from trading with any person or firm of enemy nationality in any of those countries, even though such person or firm is not mentioned by name in the Statutory List.

NOTE (3).—It is not unusual for firms in Holland and the Netherland East Indies to be registered under names commencing with descriptive terms such as "Handel Maatschappy" (Trading Company) or "Naamlooze Venootschap" (Limited Liability Company). In such cases it has been found more convenient to publish the firm under its roper name followed by the general descriptive term "Handel Maatschappy" or "Naamlooze Venootschap" (N.V.) as in the case of an English Company. For instance Handel Maatschappy van den Berg and Company, and Naamlooze Venootschap de Komeet v/h Dumonceau Freres will be found under "Berg" and "Komeet" respectively, and not under "Handel" or "Naamlooze."

No. 10957.—In exercise of the powers conferred by section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), the Governor-General in Council is pleased to direct that the following additions and alterations shall be made in the schedule appended to this Department Notification No. 8413, dated the 21st July 1917, as subsequently amended, *viz.* :—

ADDITIONS.

Fomin, A. N. & Company.
Harrison, G. F. L.
Pocha, M. J.
Pootung Dye Works, Pootung.
Shanghai Co-operative Society, Limited.
Sparklis Aerated Water Factory, Limited.
Whitehead & Company.

REMOVAL.

Australian Produce Company, Shangai.

CORRECTIONS.

American Presbyterian Mission Press, Shanghai,
should read
Presbyterian Mission Press, Shanghai
Karimbaksh, H. A. J.,
should read
Karimbaksh, H. A. G.
Morse, G. S. & Company,
should read
American Sales Corporation.

No. 11066.—In exercise of the powers conferred by section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), the Governor General in Council is pleased to direct that the following alterations shall be made in the schedule appended to this Department Notification No. 5385-C. W., dated the 12th May 1917, as subsequently amended *viz.* :—

Delete the existing entries :—

"(c) Candles made from paraffin wax."

"(C) Paraffin wax, including candles made therefrom.§"

"(C) Wax paraffin, including candles made therefrom."

Add as new entries :—

"(D) Candles made from paraffin wax."

"(D) Paraffin wax, including candles made therefrom."

"(D) Wax paraffin, including candles made therefrom."

C. E. LOW,

Secretary to the Government of India.

ARMY DEPARTMENT.

Simla, the 14th September 1917.

APPOINTMENTS.

No. 1514.—Second-Lieutenant Frank Sumption, The Oxfordshire and Buckinghamshire Light Infantry, is granted the temporary rank of Captain, subject to His Majesty's approval, while holding the appointment of Adjutant of an Indian Defence Force Battalion. Dated the 14th March 1917.

INDIAN DEFENCE FORCE.

APPOINTMENTS, PROMOTIONS AND RESIGNATIONS.

Punjab Light Horse.

No. 1556.—Lieutenant John Loader Maffey, C.I.E., resigns his commission. Dated the 31st March 1917.

Simla Volunteer Rifles.

No. 1561.—Second-Lieutenant Gilbert Thomas Walker, C.S.I., D.Sc., F.R.S. (Supernumerary List), resigns his commission. Dated the 31st March 1917.

A. H. BINGLEY, *Major-General,*

Secretary to the Government of India.

BOARD OF EXAMINERS.

NOTICE.

Persian and Arabic Instructors.

Two fully qualified instructors, natives of Persia and Arabia, respectively, are maintained by the Government of India, for the convenience of officers wishing to study Persian and Arabic. The services of these instructors may be obtained in Calcutta, on application to the Secretary, Board of Examiners.

The instructors shall be stationed at Simla during the ensuing hot weather from the end of April to the end of October to give instruction to candidates on study leave there. Their services can be engaged on application to the Board of Examiners, Calcutta.

Qualified Urdu Teachers.

AMBALA.

M. Mohd. Miyan Khan ...	... Saddar Bazar, Ambala.
M. Mohd. Akbar Khan Haidari	... The Oriental Lodge, Ambala
M. Anand Sarup ...	... Saddar Bazar, Ambala Cantonment (winter only).
M. Shaikh Amir Bukhsh, (Gyani, Munshi Fazil).	Regimental Munshi, 1/9th Middlesex Regiment, Ambala.

FEROZEPORE.

M. Suraj Narain, B.A. ...	... Kabari Bazar, Ferozepore.
M. Harnam Das ...	... Headmaster, Malwa Khalsa School, Ferozepore City.

JHELUM.

M. Thakur Das Pahwa ... ... Officers' Munshi, Jhelum.

JULLUNDUR.

M. Karam Chand ... ... C/o Jacki Mull & Sons, Saddar Bazar, Jullundur Cantonment.

KASAULI.

M. Anand Sarup ... ... Depôt Munshi, Kasauli (summer only).

LAHORE.

M. Sham Lal, Bhargava... ... Officers' Munshi, Saddar Bazar, Lahore Cantonment.

M. Sayyad Aulad Ali, Gilani (Munshi Fazil). Miran Shah Lane, Taksali Gate, Lahore.

M. Mohd. Khalil-ur-Rahman, Sabri ... Mohalla Sammian, Chhawni Manawala, Taksali Gate, Lahore.

M. Mool Chand Saihgal ... Regimental Munshi, 1/5th Devonshire Regiment, Saddar Bazar, Lahore Cantonment.

MULTAN.

M. Sultan Mohammad ... Regimental Munshi, Multan Cantonment.

MURREE HILLS.

M. S. C. Bagchi ... ... Munshi, Lawrence Government European School, Ghoragali, P. O. Murree Hills.

M. Ghulam Mohy-ud-Din ... ... Regimental Munshi, 2nd North Staffordshire Regiment (summer only).

RAWALPINDI.

M. Ghulam Mohy-ud-Din... ... Regimental Munshi, 2nd Bn., N. Staff. Regt., Rawalpindi (winter only).

M. Ghulam Rasul ... ... Sadar Bazar, Rawalpindi.

M. K. R. Mehta ... ... 1st F. S. Garr. Bn., Somerset Light Infantry.

RISALPUR.

M. Kazi Abdul Haqq Khan ... Regimental Munshi, Royal Flying Corps, Risalpur Cantonment.

SUBATHU.

* M. Mohd. Yaqub Khan (Munshi Fazil) Officers' School of Instruction, Subathu.

N. B.—Whenever any teacher changes his address, he is requested to communicate his new address to the Board of Examiners.

N.B.—Teachers whose names are preceded by an asterisk (*) are considered especially competent to give advanced instruction in the language.

O. F. JENKINS,

Secretary and Member, Board of Examiners.

1168 PGG—710—21-9-17—SGPP Lahore.

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PUNJAB AND ITS DEPENDENCIES.

Published by Authority.

LAHORE, FRIDAY, SEPTEMBER 28, 1917.

PART II.

Republications from the "Gazette of India."

FROM THE "GAZETTE OF INDIA," DATED SEPTEMBER 15, 1917.

POSTS AND TELEGRAPHS.

(TELEGRAPH TRAFFIC.)

NOTIFICATION.

Calcutta, the 13th September 1917.

No. 4877-T.—Reports of opening and closing of offices received during the period 6th September 1917 to 12th September 1917 :—

Name of office.	Where situated.	Date.	REMARKS.
	Railway Telegraph Offices.		
* *	* *	*	* *
Mailsi ...	North-Western Railway ...	8th September 1917 ...	Closed.
* *	* *	*	* *

W. SUTHERLAND,

Deputy Director-General, Telegraph Traffic.

1208 PGG

FROM THE "GAZETTE OF INDIA," DATED SATURDAY, SEPTEMBER 22, 1917.

ARMY DEPARTMENT.

Simla, the 21st September 1917.

No. 1591.—With the approval of the Right Hon'ble the Secretary of State for India, the Government of India have sanctioned the formation of a Veterinary Branch of the Indian Army Reserve of Officers with terms of service for promotion similar to those of the Special Reserve, Army Veterinary Corps.

2. Officers of the Indian Army Reserve, Cavalry and Infantry Branches, at present attached to the Army Veterinary Corps, will accordingly be transferred to the Veterinary Branch, Indian Army Reserve of Officers, and their promotion in that Branch will, for the purposes of seniority, be antedated, according to the date their period of service in the Indian Army Reserve of Officers would have qualified them for promotion in the Special Reserve of the Army Veterinary Corps. The pay, however, of their increased rank, when this is involved, will date only from the 12th July 1917, the date of receipt by the Government of India of the sanction of the Secretary of State.

3. Any Officers of the Indian Army Reserve, at present attached to the Army Veterinary Corps, who are serving on special agreements will remain unaffected by their being transferred to the Veterinary Branch except in so far as their promotion in that Branch is concerned.

CANTONMENTS.

REGULATIONS.

No. 1626.—In exercise of the powers conferred by sections 23, 24 and 25 (4) of the Cantonments Act, 1910 (XV of 1910), the Governor-General in Council is pleased to amend the Cantonment Code, 1912, to the extent set forth below:—

For section 107 of the Cantonment Code, 1912, the following sections shall be substituted, namely:—

"107. Whoever begins, continues or completes, the erection or re-erection of any building, without giving the notice required by sub-section (1) of section 92, or in contravention of an order of the Cantonment authority, refusing sanction or of any directions issued in writing by such authority under the said sub-section, shall be punishable with fine which may extend to fifty rupees.

"107*a*. Whoever fails to comply with any notice issued under sub-section (3) of section 92 or under any other section of this Chapter, shall be punishable with fine which may extend to fifty rupees, and in the case of a continuing failure, with an additional fine not exceeding five rupees for every day after the first in regard to which he is convicted of having persisted in the failure."

SPECIAL.

No. 1627.—With reference to paragraph 305, Army Regulations, India, Volume II the undermentioned officer, having been absent from military duty for 10 years, is transferred to the Supernumerary List, with affect from the date specified:—

Major Robert Scott, Cantonment Magistrates' Department. Dated 17th September 1917.

A. H. BINGLEY, *Major-General,*
Secretary to the Government of India.

RAILWAY DEPARTMENT.

(RAILWAY BOARD.)

NOTIFICATION.

Simla, the 20th September 1917.

No. 395-T.-17.—Whereas the Governor-General in Council is of opinion that coal is a product which can be utilised in connection with the prosecution of the present war.

Now, therefore, in pursuance of Rule 11 AA of the Defence of India (Consolidation) Rules, 1915, the Governor-General in Council is pleased to authorise the President, Railway Board, to exercise in respect of the said product, while in transit over a railway, the powers conferred on the Governor-General by sub-rules (1) and (3) of the said rule.

A. T. STOWELL,

Offg. Secretary, Railway Board.

BOARD OF EXAMINERS.

NOTICE.

Persian and Arabic Instructors.

Two fully qualified instructors, natives of Persia and Arabia, respectively, are maintained by the Government of India, for the convenience of officers wishing to study Persian and Arabic. The services of these instructors may be obtained in Calcutta, on application to the Secretary, Board of Examiners.

The instructors shall be stationed at Simla during the ensuing hot weather from the end of April to the end of October to give instruction to candidates on study leave there. Their services can be engaged on application to the Board of Examiners, Calcutta.

Qualified Urdu Teachers.

AMBALA.

M. Mohd. Miyan Khan ...	... Saddar Bazar, Ambala.
M. Mohd. Akbar Khan Haidari	... The Oriental Lodge, Ambala
M. Anand Sarup ...	... Saddar Bazar, Ambala Cantonment (winter only).
M. Shaikh Amir Bukhsh, (Gyani, Munshi Fazil).	Regimental Munshi, 1/9th Middlesex Regiment, Ambala.

FEROZEPORE.

M. Suraj Narain, B.A. ...	... Kabari Bazar, Ferozepore.
M. Harnam Das ...	... Headmaster, Malwa Khalsa School, Ferozepore City.

JHELUM.

M. Thakur Das Pahwa ...	... Officers' Munshi, Jhelum.

JULLUNDUR.

M. Karam Chand ...	... C/o Jacki Mull & Sons, Saddar Bazar, Jullundur Cantonment.

KASAULI.

M. Anand Sarup ...	... Depôt Munshi, Kasauli (summer only).

LAHORE.

M. Sham Lal, Bhargava...	... Officers' Munshi, Saddar Bazar, Lahore Cantonment.
M. Sayyad Aulad Ali, Gilani (Munshi Fazil).	Miran Shah Lane, Taksali Gate, Lahore.
M. Mohd. Khalil-ur-Rahman, Sabri	... Mohalla Sammian, Chhawni Manawala, Taksali Gate, Lahore.
M. Mool Chand Saihgal	... Regimental Munshi, 1/5th Devonshire Regiment, Saddar Bazar, Lahore Cantonment.

MULTAN.

M. Sultan Mohammad	... Regimental Munshi, Multan Cantonment.

MURREE HILLS.

M. S. C. Bagchi ...	... Munshi, Lawrence Government European School, Ghoragali, P. O. Murree Hills.
M. Ghulam Mohy-ud-Din ...	... Regimental Munshi, 2nd North Staffordshire Regiment (summer only).

RAWALPINDI.

M. Ghulam Mohy-ud-Din...	... Regimental Munshi, 2nd Bn., N. Staff. Regt., Rawalpindi (winter only).
M. Ghulam Rasul ...	... Sadar Bazar, Rawalpindi.
M. K. R. Mehta ...	... Regimental Munshi, 1st F. S. Garr. Bn., Somerset Light Infantry.

RISALPUR.

M. Kazi Abdul Haqq Khan	... Regimental Munshi, Royal Flying Corps, Risalpur Cantonment.

SUBATHU.

*M. Mohd. Yaqub Khan (Munshi Fazil)	Officers' School of Instruction, Subathu.

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N.B.—Teachers whose names are preceded by an asterisk (*) are considered especially competent to give advanced instruction in the language.

O. F. JENKINS,

Secretary and Member, Board of Examiners.

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PART II.

Republications from the "Gazette of India."

FROM THE "GAZETTE OF INDIA," DATED SIMLA, SATURDAY, SEPTEMBER 29TH, 1917.

FINANCE DEPARTMENT.

NOTIFICATION.

SEPARATE REVENUE.

OPIUM.

Simla, the 27th September 1917.

No. 1053-F. E.—It is hereby notified that—

In the calendar year 1918 not more than 5,600 uncertified chests of Benares Opium will be offered for sale by auction at Calcutta. The Government of India reserve to themselves the right at any time without previous notice to reduce the quantity or alter the class of opium to be offered for sale.

H. F. HOWARD,

Secretary to the Government of India.

1266 PGG

DEPARTMENT OF COMMERCE AND INDUSTY.

NOTIFICATIONS.

CUSTOMS.

Simla, the 29th September 1917.

No. 11601.—The following Order in Council is published for general information :—

AT THE COUNCIL CHAMBER, WHITEHALL,

The 14th day of August 1917.

By the Lords of His Majesty's Most Honourable Privy Council.

WHEREAS it is provided by section 2 of the Customs (Exportation Prohibition) Act, 1914, that any Proclamation or Order in Council made under section 8 of the Customs and Inland Revenue Act, 1879, as amended by the Act now in recital, may, whilst a state of war exists, be varied or added to by an Order made by the Lords of the Council on the recommendation of the Board of Trade :

And whereas it is provided by section 2 of the Customs (Exportation Restriction) Act, 1914, that any Proclamation made under section 1 of the Exportation of Arms Act, 1900, may, whether the Proclamation was made before or after the passing of the Act now in recital, be varied or added to, whilst a state of war exists, by an Order made by the Lords of the Council on the recommendation of the Board of Trade :

And whereas by a Proclamation, dated the 10th day of May, 1917, and made under section 8 of the Customs and Inland Revenue Act, 1879, and section 1 of the Exportation of Arms Act, 1900, and section 1 of the Customs (Exportation Prohibition) Act, 1914, the exportation from the United Kingdom of certain articles to certain or all destinations was prohibited :

And whereas by subsequent Orders of Council the said Proclamation was amended and added to in certain particulars :

And whereas there was this day read at the board a recommendation from the Board of Trade to the following effect :—

That the Proclamation, dated the 10th day of May, 1917, as amended and added to by subsequent Orders of Council, should be further amended by making the following amendments in and additions to the Schedule to the same :—

(1) That the following headings should be deleted :—

(B) Accoutrements ;

(C) Bicycles and their component parts ;

Boots and shoes, materials and tools used in the manufacture of, the following :—

(A) Parts of shoemakers' machine tools ;

(B) Shoemakers' tools, hand and machine ;

(B) Camp equipment, military, articles of ;

(A) Castings, malleable, hæmatite iron ;

Chemicals, etc., the following :—

(A) Zinc oxide ;

(B) Zinc sulphide ;

(A) Cylinders, metal, such as can be used for containing compressed gas ;

(B) Equipment, military ;

(B) Hair, human ;

(A) Machinery, agricultural including hand tools which can be used for agricultural purposes;
(C) Motor vehicles, motor bicycles, and their component parts and accessories;
Seeds, the following :—
(B) Clover;
(B) Grass;
Silk and silk manufactures, the following :—
(B) Tissues and fabrics of silk of all kinds (including artificial silk), whether pure or mixed with other yarns or material, in the grey, or discharged, undyed, dyed, or printed, unweighted or weighted; with the exception of velvets, plushes, nets, laces, mourning crepe, trimmings, braids, ribbons not exceeding 6 inches in width, furnishing fabrics (embroidered or brocaded), fabrics containing any kind of metal thread, and all made-up articles with the exception of articles for men's wear;
(C) Sounding machines and gear;
(A) Tanning, extracts, and substances for use in tanning;
(C) Typewriters;
(C) Valves, gas, steam, and water.

(2) That the following headings should be added :—
(B) Accoutrements, not otherwise prohibited;
(C) Bicycles and their component parts, not otherwise prohibited;
Boots and shoes, materials, and tools used in the manufacture of the following :—
(A) Lasts;
(A) Shoemakers' machines and their component parts;
(A) Shoemakers' tools, hand and machine;
(B) Camp equipment, military, articles of, not otherwise prohibited;
(A) Castings, malleable, hæmatite iron, the following :—
Belt fasteners;
Buckles;
Builders' ironmongery;
Chain fittings;
Coat and hat hangers;
Conduit fittings;
Cycle fittings;
Furniture fittings;
Hinges;
Horse clippers;
Lamp fittings;
Motor cycle fittings;
Pipe flanges;
Spurs;
Stove fittings;
Tramway fittings;
Chemicals, etc., the following :—
(A) Ethylic alcohol, mixtures and preparations containing (not otherwise prohibited);
(A) Zinc oxide, and mixtures containing zinc oxide;
(A) Zinc sulphide, and mixtures containing zinc sulphide;
(A) Cylinders, metal, capable of use for the storage of gases or liquids under pressure;
(B) Equipment, military, not otherwise prohibited;
(B) Hair, human, and tops, noils, mixtures, waste, and yarns thereof;
(B) Hides, raw, manufactures of, the following :—
Pickers, drop box pickers, pinions, centres and other goods manufactured from raw hide, suitable for textile machinery;
(A) Machinery, agricultural, and component parts thereof, including hand tools which can be used for agricultural purposes;
(C) Motor vehicles, motor bicycles, and their component parts and accessories, not otherwise prohibited;
(B) Nozzles, metal, having an orifice less than one and one-half inches in diameter;
(A) Oil, shark, and mixtures containing such oil;
Oils, vegetable, the following, and articles and mixtures containing such oils :—
(A) Colza or rapeseed;

(C) Pumice stone, including powdered pumice stone;

Seeds, the following:—

(A) Beet;
(A) Broccoli;
(A) Brussels sprouts;
(A) Cabbage;
(A) Celery;
(A) Chicory;
(A) Clover;
(A) Grass;
(A) Kale;
(A) Leek;
(A) Lettuce;
(A) Shallot;
(A) Spinach;
(A) Tomato;

Silk and silk manufactures, the following:—

(C) Articles of clothing for men's wear, manufactured from tissues and fabrics of silk of all kinds (including artificial silk), whether pure or mixed with other yarns or material, in the grey, or discharged, undyed, dyed or printed, unweighted or weighted;

(B) Tissues and fabrics of silk of all kinds (including artificial silk), whether pure or mixed with other yarns or material, in the grey, or discharged, undyed, dyed or printed, unweighted or weighted; with the exception of velvets, plushes, hair nets, in the piece, laces, mourning crêpe, trimmings, braids, ribbons not exceeding six inches in width, furnishing fabrics (embroidered or brocaded), fabrics containing any kinds of metal thread, and all made up articles, not otherwise prohibited;

(A) Tanning extracts and substances for use in tanning, including cutch;

(C) Typewriters and parts thereof;

(E) Valves, metal, of all descriptions;

(C) Valves, gas, steam and water, not otherwise prohibited.

Now, therefore, Their Lordships, having taken the said recommendation into consideration, are pleased to order, and it is hereby ordered, that the same be approved.

Whereof the Commissioners of His Majesty's Customs and Excise, the Director of the War Trade Department, and all other persons whom it may concern are to take notice and govern themselves accordingly.

Almeric Fitzroy.

No. 11611.—The following Royal Proclamation is published for general information:—

BY THE KING.

A PROCLAMATION

RELATING TO THE IMPORTATION OF CERTAIN ARTICLES INTO THE UNITED KINGDOM.

GEORGE R. I.

WHEREAS by Section forty-three of the Customs Consolidation Act, 1876, it is provided that the importation of arms, ammunition, gunpowder, or any other goods may be prohibited by Proclamation:

And whereas by certain Proclamations entitled Prohibition of Import Proclamations the importation of certain goods has been prohibited accordingly:

And whereas it is expedient that the importation into the United Kingdom of certain other goods should be prohibited:

Now, therefore, We, by and with the advise of Our Privy Council, in pursuance of the said Act, and of all other powers enabling Us in that behalf, do hereby proclaim, direct and ordain as follows:—

As from and after the date hereof, subject as hereinafter provided, the importation into the United Kingdom of the following goods is hereby prohibited, *viz.* :—

All machinery driven by power and suitable for use in cutting, working or operating on wood, including :—

Sawing machines of all descriptions;

General joiners;

Mortise, tenon and boring machines;

Lathes and rounding machines;

Box and cask making machines and all machines accessory thereto;

Scraping and sandpapering machines;

Wheelwright machinery;

Firewood-making and bundling machinery;

Wood wool fibre and pulp machinery;

Saw-sharpening and setting machines;

Saw stretchers and brazing apparatus;

All machines for grinding, planing or moulding irons;

Electrical motors up to one-half horse power:

Provided always, and it is hereby declared, that this prohibition shall not apply to any such goods which are imported under license given by or on behalf of the Board of Trade, and subject to the provisions and conditions of such license.

This Proclamation may be cited as the Prohibition of Import (No. 18) Proclamation, 1917.

Given at Our Court at Buckingham Palace, this Twenty-second day of August, in the year of our Lord One thousand nine hundred and seventeen, and in the Eighth year of Our Reign.

GOD SAVE THE KING.

CUSTOMS ESTABLISHMENTS.

The 29th September 1917.

No. 11407.—Mr. F. Buckney, an Assistant Collector in the Imperial Customs Service, is granted privilege leave for one month, with effect from the 1st October 1917, or such subsequent date as he may avail himself of the leave.

IMPORT AND EXPORT REGULATIONS.

The 29th September 1917.

No. 11614.—In exercise of the powers conferred by section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), the Governor-General in Council is pleased to direct that the following additions and alterations shall be made in the Schedule appended to this Department notification No. 8413, dated the 21st July 1917, as subsequently amended, *viz.*:—

Additions.

Cavadia, P., Shanghai.
Chun Wo. Co., Canton.
Gaston Williams & Wigmore Electrical Engineering Corporation.

Alterations.

Muller Phipps (Asia), Limited,
should read
Müller & Phipps (Asia), Limited.
Pootung Dye Works, Pootung,
should read
Pootung Dye Works, Pootung, Shanghai.
Young Bros. Trust Co., Chungking,
should read
Young Bros. Trading Co. (Foreign Department), Chungking.

No. 11618.—In exercise of the powers conferred by Section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), the Governor-General in Council is pleased to direct that the following additions and alterations shall be made in the Schedule appended to this Department notification No. 7762, dated the 7th July 1917, as subsequently amended, *viz.* :—

ADDITIONS TO THE SCHEDULE.

ARGENTINA, PARAGUAY AND URUGUAY.

"Continental" Compania Transatlantica de Caoutchouc, Calle Viamonte 738,752 and 766, Buenos Aires, Argentina.
Diedrichs & Denker, Calle Alsina 1154, Buenos Aires, Argentina.
Elpern, Leon, Calle Tacuari 483, and Calle Cangallo 826, Buenos Aires, Argentina.
Estevez, Casimiro, Buenos Aires, Argentina.
Herder, Friedr. Abr., Sohn, Calle Florida 233, Buenos Aires, Argentina.
Kirschbaum & Company, Calle Independencia 401 and Calle Defensa 793, Buenos Aires, Argentina.
Lind, V., & Company, Calle Venezuela 926 and Calle Belgrano 865, Buenos Aires, Argentina.
Linotype Company (Hoffmann & Stocker) Calle Moreno 443, Buenos Aires, Argentina.
Mutzenbecher & Company, Calle San Martin 233, Buenos Aires, Argentina.
Plate, Juan F, Calle Balcarce 470-474, Buenos Aires, Argentina.
Reise, Adolfo, Calle Pichincha 343-347, Buenos Aires, Argentina
Takken, P. A., Calle Bolivar 547 and Calle Balcarce 185, Buenos Aires, Argentina.
Thiel, Francisco, La Quiaca, Argentina.
Wiering & Company, Calle Piedras 393, Buenos Aires, Argentina.
Zwirner & Dahlmann, Calle Rivadavia 1255, Buenos Aires, Argentina.

BOLIVIA.

Bottiger, Trepp & Company, La Paz.
Calsow & Resse, Lagunillas, Yacuiba and Charagua.
Hoffmann, Detlef, Tarija.
Romero, Abraham V., La Paz. Thiel, Francisco, Villazon.

BRAZIL.

Barrozo, J., Ceara.
Jacobsen, S., & Company, Rua Santo Antonio 56, Santos.
Rodrigues, Carlos, Para and Bahia.
Schwenck, Wilhelm, Cuyabá.
Zsigmondy, Paulo, & Company, Caixa 1256, and Rua General Camara 97, Rio de Janeiro.

CHILE.

Gonzalez, Luis A., Valparaiso.
Horst, Jerman, Santo Domingo 86 , Santiago.
Muecke & Company, Tacna.
Pasinovich, José, Punta Arenas.
Pasinovich, Mateo, Punta Arenas.
Petersen, Helmuth, Punta Arenas.
Rodriguez, G., Antofagasta.
Tello & Gonzalez, Valparaiso.

COLOMBIA.

Franzius, Juan (or Juan Batista), Apartado 295, Bogota.

ECUADOR.

Agami, Jose Nicolas, Plaza de la Constitution, Quito.
Hanna & Cattan, Guayaquil.

HAYTI AND SANTO DOMINGO.

Bauch, Les Cayes, Hayti.
Belot, L., Saint Marc, Hayti.
Dambreville, H, Gonaives & Petit Goave, Hayti.
Dehoux, L., Petit Goave, Hayti.
Gagneron, Emile, Petit Goave, Hayti.
Hohlt & Company, Santo Domingo.
Jacobsen, Joh., Les Cayes, Hayti.
Jurgensen & Company, Saint Marc, Hayti.
Kampen (Van) Schumacher & Company, San Pedro de Macoris, Santo Domingo.
Lemos, J. E. de, Sucesores, Santo Domingo.
Meza, P. de, Saint Marc, Hayti.
Munchmeyer, H., & Company, Les Cayes, Hayti.
Munchmeyer, Neveu & Company, Les Cayes and Jacmel, Hayti.
Oloffson, Lucas & Company, Port au Prince, Gonaives, Petit Goave, Miragoane and Saint Marc ; Hayti.
Ramponeau, George, Port au Prince, Petit Goave, Miragoane and Saint Marc ; Hayti.
Reinbold & Company, Port au Prince, Saint Marc, Petit Goave Gonaives and Miragoane; Hayti
Rodriguez, E., Gonaives, Hayti.
Schutt, G. E., Cape Hayti.
Seckendorff, Arthur Von, & Company, Jacmel, Hayti.
Valdes, Enrique, San Pedro de Macoris, Santo Domingo.

NETHERLANDS.

Christansen & Mahler's Scheepsuitrusting en Provianderring, Gebroeders, Leuvehaven 139, Rotterdam.
Dralle, Edward (of "Lotus" Parfumerien Fabriek), Amsterdam.
Frachtkontor, G.m.b.H., Zuidbl aak 24, Rotterdam.
Geyerhahn, Fritz, Keizersgr. 174-6, Amsterdam.
Hibbeler, E. D., & Company, N. Z. Voorburgwal 130, Amsterdam.
Huber, M. G., Wijnhaven 98, Rotterdam.
International Talking Machine Company, Keizersgracht 137, Amsterdam.
Kaumanns & Company, Buitenhof 5, The Hague.
Lehmann, D., Zuidblaak 26, Rotterdam.
"Lotus" Parfumerien Fabriek, Amsterdam.
Oosthoek, de, Import en Export Handel N. Z. Voorburgwal 130 and Koninginnerveg 185, Amsterdam.
Perlstein (Van) & Roper Bosch, Singel 532, Amsterdam.
Stibbe, M., & Company, Keizersgracht 137, Amsterdam.
Telkamp, Gerard, Weeresteinstr. Hillegom, near Lisse.
Zeister Machinefabriek, N. V., Zeist.

NETHERLAND EAST INDIES.

Guibert, H., Medan.
Ingenieurs Bureau Kaumanns & Company, Batavia.
Kaumanns & Company, Ingenieurs Bureau, Batavia.
Klaazen, Van, Sourabaya.

NORWAY.

Bentzon & Lepsoe, O. Kyrresgt. 47, Bergen.
Bentzon, Tobias Muller, Torvet 12, Bergen.
Bohne, Gustaf, Ovreg, 37, Bergen.
Grüner, M. F., Ovre Slotsgt. 15, Christiania.
Klohs, Heinrich, Bergen.
Lepsoe, Kristoffer. Torvet 12, Bergen.
Monssen, Anton Mikel, Fosswinckelsgt. 22, Bergen.
Muller, Wilhelm, Klostret 8, Bergen.
Paasche, Einar Ruth, St. Markevej 23, Bergen.
Türkheimer, Max, Bygdo Alle 59, and Ovre Slotsgt. 7, Christiania.

PERU.

Ostendorf, Walter, Piura.

SPAIN.

Aparatos Electricos, Sociedad Espanola de Pasages, Guipuzcoa.
Barcelo, Hijos de Antonio, Torrijos 31, Malaga.
Casasnovas, Onofre, Soller, Majorca, Balearic Islands.
Casasnovas, Ramon, Soller, Majorca, Balearic Islands.
Dominguez, Viuda de, Valencia 293, Barcelona.
Dunki & Gut, Colon 34, Palma, Majorca.
Eichberg, Emilio, Santander.
Farran Serra, José, Paseo de Gracia 51, Barcelona.
Ferchen, Enrique, Valencia 293, Barcelona.
Flamme, Gustav, Calle Narrica 2, San Sebastian.
Gaona, José Marco, Barroso 8 and 10, Malaga.
Groth, Conrad, Santa Cruz, Tenerife.
Lacalle Rodriguez, Rafael, Leon 34, and Nicolas Maria Rivero 8 and 10, Madrid.
Moragas, Pedro, Tamarit 181, Barcelona.
Noriega, Anastasio, Unquera, Santander.
Ortega, Pedro, Santibanez 6 and Nuncio 3, Madrid.
Pradera, José Ibarzabal, Calle Narrica 2, San Sebastian.
Rodriguez Rafael Lacalle (*see* Lacalle Rodriguez, Rafael).
Rumeu, Hector, Calle Dr. Allart 8, Santa Cruz, Tenerife.
Serra, José, Farran (*see* Farran Serra, José).
Sierra, Hijos de J., Calle Mayor 20, Madrid.
Stiehle, Adolf, Orotava, Tenerife.
Toro, Pedro del, Santa Cruz, Tenerife.

SWEDEN.

Dieden, Theodore, Foreiningsg. 48 and Söderg. 10 Malmö; and Gothenburg.
Ego Industri A/B., St. Vattugatan 10, Stockholm.
Ekström's (A) Maskinaffar A/B., St. Vattugatan 10, Stockholm.
Gramme & Son A/B., Ostgötagatan 50 and 52, Stockholm; and Malmö.
Hallback, C. M., & Sons, Adelgatan 5, Malmö.
Heilbut, Henry, Stockholm.
Hylin & Company's Fabriks A/B., Ostgötagatan 42, Stockholm.
Negotia A/B., Artillerigatan 6, Stockholm.
Osterman & Company (Owner Nils A. Osterman), Stadsgarden 8, Stockholm.
Robertson's, Davy, Maskinfabrik A/B., Stampg. 30, Gothenburg.
Sonatogen Generalagentur, Kungsgatan 59, Stockholm.
Sanchez Martinez, Enrique, Stockholm.
Vollenbruch, Max, Artillerigatan 6, Stockholm.
Wisloff, J. I. (of Sanatogen Generalagentur, Kungsgatan 5), Stockholm.

REMOVALS FROM THE SCHEDULE.

ARGENTINA, PARAGUAY AND URUGUAY.

Quell & Carron, Paraguay.

Sassoli A., (of Staudt & Company), Buenos Aires, Argentina ; and Montovideo, Uruguay.

BRAZIL.

Krieger, Emilio P., Rua dos Andradas 443, Porto Alegre.

Monteiro, J. A., & Company, Rua de Candelaria 49, Rio de Janeiro.

CHILE.

Alvarez, José Reinaldo, Coquimbo.
Chassin Trubert, Julio, Coquimbo.

COLOMBIA.

Sanclemente, Ismael, Buenaventura and Cali.

NETHERLANDS.

Cohen, Felix, Leuvehaven 86A, Rotterdam.

NETHERLAND EAST INDIES.

Corné, W., Macassar.
Schaap, F. L., Samarang.

NORWAY.

Stoppenbrinks Vinhandel A./S., Söndregate 25, Trondhjem Troye, Johan, A./S., Nordnesgt 11, Bergen.

PORTUGAL.

Companhia do Congo Portuguez, Rua do Commercio 35, Lisbon.

SPAIN.

Fernandez, Viuda é Hijos de A., Irun ; Port Bou ; Calle Ancha 29, Barceelona ; and Gran Via 4, Bilbao.

SWEDEN.

Wennersten & Klingenberg, Kungsgatan 56, Stockholm.

VARIATIONS IN THE SCHEDULE.

Corrections in the names and alterations in and additions to addresses of the persons or firms whose names have been included in the schedule appended to this Department Notification No. 7762, dated the 7th July 1917, as subsequently amended, as under :—

ARGENTINA, PARAGUAY AND URUGUAY.

Junghans Hermanos, Calle Arroyo 1172, and Libertad 1389, Buenos Aires, Argentina.

BOLIVIA.

Companhia (or Sociedade) Commercial Mattogrossense and Boliviana, Limitada, Puerto Suarez and Guajará-Mirim.

Mattogrossense and Boliviana, Companhia (or Sociedade) Commercial, Limitada, Puerto Suarez and Guajará-Mirim.

Sociedade Commercial Mattogrossense and Boliviana, Limitada (*see* Companhia Commercial Mattogrossense and Boliviana, Limitada).

BRAZIL.

Companhia (or Sociadade) Commercial Mattogrossense and Boliviana, Limitada, Corumba.

Mattogrossense and Boliviana, Companhia (or Sociedade) Commercial, Limitada, Corumba.

Sociedade Commercial Mattogrossense and Boliviana, Limitada (*see* Companhia Commercial Mattogrossense and Boliviana, Limitada).

GREECE.

Procopiou (Nikos), Patras.

POST OFFICE.

The 29th September 1917.

No. 11527.—In exercise of the powers conferred by section 16 of the Indian Post Office Act, 1898 (VI of 1898), the Governor-General in Council is pleased to direct that the following amendments shall be made in the rules issued with the notification of the Government of India in the Department of Commerce and Industry No. 2483-45, dated the 26th April 1913, as subsequently amended, namely :—

In rule 157 for the entries under the heads "Square envelopes," "Oblong envelopes" and "Registration envelopes," the following shall be substituted, namely :—

	Rs.	a.	p.
"Square envelopes.			
Half-anna.			
For 1 envelope	0	0	9
" 2 envelopes	0	1	6
" 3 "	0	2	3
" 4 "	0	3	0
" 5 "	0	3	6
Packets of 20 " per packet	0	14	0
Oblong envelopes.			
Commercial, half-anna.			
For 1 envelope	0	0	8
" 2 envelopes	0	1	3
" 3 "	0	2	0
" 4 "	0	2	6
" 5 "	0	3	0
Packets of 20 " per packet	0	12	0
Registration envelopes.			
(1) Small size.			
For each envelope	0	3	0
Packets of 16 per packet	3	0	0
(2) Large size.			
For each envelope	0	3	6
Packets of 8 per packet	1	12	0

TELEGRAPHS.

The 29th September 1917.

No. 11543.—In exercise of the powers conferred by section 7 of the Indian Telegraph Act, 1885 (XIII of 1885), the Governor-General in Council is pleased to direct that the following amendments shall be made in the rules published with the notification of the Government of India in the Department of Commerce and Industry, No. 6975-137 (Telegraphs), dated the 16th September 1909, as subsequently amended, namely :—

For clauses (5) and (6) of rule 131 the following shall be substituted, namely :—

"(5) It may also be a telegram sent—

(*a*) from or to the newspaper or news agency by its registered title (not by the name or designation of a person connected with its publication or management), to or from its correspondents or employés (by name or designation or both) on the subject of a press telegram actually received from, or despatched by, a correspondent or employé, or

(*b*) to an official of the Telegraph Department on matters of Press business from a newspaper or news agency by its registered title only.

(6) If a Press telegram is addressed by a correspondent or employé of a newspaper or news agency to any person of its headquarters staff, by name or designation or both, it is chargeable at the full Inland rates."

C. E. LOW,

Secretary to the Government of India.

1266 PGG

ARMY DEPARTMENT.

Simla, the 28th September 1917.

ARMY RESERVES.

No. 1637.—The following gentlemen are appointed to the Indian Army Reserve of Officers, subject to His Majesty's approval:—

To be Second Lieutenants.

Cavalry Branch.

* * * * * * *

Edward Sheepshanks. Dated 24th September 1917.

* * * * * * *

Infantry Branch.

* * * * * * *

Herbert Leonard Offley Garrett. Dated 26th September 1917.

* * * * * * *

JUDICIAL.

No. 1666.—In exercise of the powers conferred by section 113 of the Indian Army Act, 1911 (VIII of 1911), the Governor-General in Council is pleased to direct that the following amendments shall be made in the Indian Army Act Rules, published with the Army Department notification No. 911, dated the 3rd November 1911, as subsequently amended, namely:—

(*i*) In rule 158—

(*a*) At the end of clause (E), the words "except a prisoner of war who is still absent" shall be added.

(*b*) At the beginning of clause (F), the words "save in the case of a prisoner of war who is still absent" shall be inserted.

(*c*) In the first paragraph of clause (H), and in clause (I) the word "recovered" shall be omitted.

(*d*) For the second paragraph of clause (H), the following shall be substituted namely:—

"The officer who assembled the court shall, when the court is held on a returned prisoner of war or on a prisoner of war who is still absent, direct the court to record their opinion whether the person concerned was taken prisoner through his own wilful neglect of duty, or whether he served with or under, or aided the enemy; he shall also direct the court to record their opinion in the case of a returned prisoner of war, whether he returned, as soon as possible, to the service, and in the case of a prisoner of war still absent whether he failed to return to the service when it was possible for him to do so. The officer who assembled the court shall also record his own opinion on these points. In other cases the court shall give no opinion on the conduct of any person unless so directed by the officer who assembled the court."

(*ii*) In rule 161, clause (D) shall be omitted.

(*iii*) In rule 163, in clause (C), after the word "division" the words "divisional area" shall be inserted.

(*iv*) After rule 163, the following rule shall be inserted, namely:—

"163-A.—The prescribed authorities for the purposes of section 52-A of the Act shall be the Commander-in-Chief in India and the officer commanding the division, divisional area or brigade within which the head-quarters or the depôt of the corps, department or detachment to which the person belongs is situated."

Prescribed authorities under section 52-A of the Act.

(v) After rule 164-A, the following rule shall be inserted, namely:—

"164-B.—The prescribed officer for the purposes of section 112 of the Act shall, whenever any division is temporarily withdrawn from its territorial area, be the officer, not being below the rank of field officer, commanding the corresponding divisional area."

Prescribed officer under section 112 of the Act.

INDIAN DEFENCE FORCE.

APPOINTMENTS, PROMOTIONS AND RESIGNATIONS.

1st Punjab Volunteer Rifles.

No. 1668.—Captain Humphrey Thomas Herbert Wightwick resigns his commission Dated the 31st March 1917.

Captain John Henry Bridge resigns his commission. Dated the 31st March 1917.

Lieutenant John Reginald Weller resigns his commission. Dated the 31st March 1917.

Lieutenant Vincent Connolly resigns his commission. Dated the 31st March 1917.

A. H. BINGLEY, MAJOR-GENERAL,

Secretary to the Government of India.

BOARD OF EXAMINERS.

NOTICE.

Persian and Arabic Instructors

Two fully qualified instructors, natives of Persia and Arabia, respectively, are maintained by the Government of India, for the convenience of officers wishing to study Persian and Arabic. The services of these instructors may be obtained in Calcutta, on application to the Secretary, Board of Examiners.

The instructors shall be stationed at Simla during the ensuing hot weather from the end of April to the end of October to give instruction to candidates on study leave there. Their services can be engaged on application to the Board of Examiners, Calcutta.

Qualified Urdu Teachers

AMBALA

M. Mohd. Miyan Khan ...	... Saddar Bazar, Ambala.
M. Mohd. Akbar Khan Haidari	... The Oriental Lodge, Ambala.
M. Anand Sarup ...	... Saddar Bazar, Ambala Cantonment (winter only).
M. Shaikh Amir Bakhsh Gyani, (Munshi Fazil).	Regimental Munshi, 1/9th Middlesex Regiment, Ambala.

FEROZEPORE.

M. Suraj Narain, B.A. ...	... Kabari Bazar, Ferozepore.
M. Harnam Das ...	... Headmaster, Malwa Khalsa School, Ferozepore City.

JHELUM.

M. Thakur Das Pahwa ...	... Officers' Munshi, Jhelum.

JULLUNDUR.

M. Karam Chand ...	... C/o Jacki Mull & Sons, Saddar Bazar, Jullundur Cantonment.

KASAULI.

M. Anand Sarup ...	... Depôt Munshi, Kasauli (summer only).

LAHORE.

M. Sham Lal, Bhargava...	... Officers' Munshi, Saddar Bazar, Lahore Cantonment.
M. Sayyad Aulad Ali, Gilani (Munshi Fazil).	Miran Shah Lane, Taksali Gate Lahore.
M. Mohd. Khalil-ur-Rahman, Sabri	... Mohalla Sammian, Chhawni Manawala, Taksali Gate, Lahore.
M. Mool Chand Saihgal	... Regimental Munshi, 1/5th Devonshire Regiment, Saddar Bazar, Lahore Cantonment.

MULTAN.

M. Sultan Mohammad ...	Regimental Munshi, Multan Cantonment.

MURREE HILLS.

M. S. C. Bagchi	Munshi, Lawrence Government European School, Ghoragali, P. O. Murree Hills.
M. Ghulam Mohy-ud-Din	Regimental Munshi, 2nd North Staffordshire Regiment (summer only).

RAWALPINDI.

M. Ghulam Mohy-ud-Din... ...	Regimental Munshi, 2nd Bn., N. Sta.., Regt., Rawalpindi (winter only).
M. Ghulam Rasul	Sadar Bazar, Rawalpindi.
M. K. R. Mehta	Regimental Munshi, 1st F. S. Garr. Bn., Somerset Light Infantry.

RISALPUR.

M Kazi Abdul Haqq Khan ...	Regimental Munshi, Royal Flying Corps, Risalpur Cantonment.

SUBATHU.

*M. Mohd. Yaqub Khan (Munshi Fazil)	Officers' School of Instruction, Subathu.

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O. F. JENKINS,

Secretary and Member, Board of Examiners.

1266 PGG—690—5-10-17—SGPP Lahore.

Registered No. L. 864.

The Government Gazette

PUNJAB AND ITS DEPENDENCIES.

Published by Authority.

LAHORE, FRIDAY, OCTOBER 12, 1917.

PART II.

Republications from the "Gazette of India."

FROM THE "GAZETTE OF INDIA," DATED SATURDAY, OCTOBER 6, 1917.

PUBLIC WORKS DEPARTMENT.

NOTIFICATION.

Simla, the 4th October 1917.

No. 23.—The Governor-General in Council is pleased to order the following promotions in the rank of Chief Engineer with effect from the 21st July 1917, in consequence of the retirement of Mr. H. H. Green, Chief Engineer, 1st class, and Secretary to the Government of Bengal, Public Works Department :—

Name.	From	To
* * * *	* * * *	* * * *
Mr. F. W. Woods	Chief Engineer, 2nd class, Temporary	Chief Engineer, 2nd class, permanent.

F. C. ROSE,

Secretary to the Government of India.

1323 PGG

DEPARTMENT OF COMMERCE AND INDUSTRY.

NOTIFICATIONS.

IMPORT AND EXPORT REGULATIONS.

Simla, the 6th October 1917.

No. 11976.—In exercise of the powers conferred by section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), the Governor General in Council is pleased to direct that the following alterations shall be made in the schedule appended to this Department notification No. 5385-C. W., dated the 12th May 1917, as subsequently amended, *viz.* :—

Delete the existing entries :—

"(B) Noils, silk."

"(B) Silk noils."

Add as new entries :—

"(B) Silk noils and wastes."

"(D) Silk and silk goods of all kinds including cocoons, but excluding silk noils and wastes."

MINES REGULATIONS.

The 6th October. 1917.

No. 11917.—In pursuance of section 2 of the Defence of India (Criminal Law Amendment) Act, 1915 (IV of 1915), as subsequently amended, the Governor-General in Council is pleased to direct that the following amendment shall be made in the Defence of India (Consolidation) Rules, 1915, as subsequently amended, namely :—

After Rule 11-D. of the said rules, the following rule shall be added, namely :—

"**11-E.** (1) No owner of a mine shall without the previous sanction of the Governor-General in Council transfer such mine or any interest therein to any person other than a British subject or to a foreign-controlled company.

For the purposes of this rule—

(*a*) the expression 'British subject' means a person who is a natural-born British subject within the meaning of the British Nationality and Status of Aliens Act, 1914, and includes a subject of a State in India ;

(*b*) the expression 'foreign-controlled company' includes any company, firm or association or body of individuals whether incorporated or not—

(*i*) which is not established in and subject to the laws of some part of His Majesty's dominions or of some British Protectorate, and has not its principal place of business therein, or

(*ii*) of which the majority of the directors or the partners or persons occupying the position of directors or partners by whatever name called are not British subjects, or

(*iii*) of which the majority of the voting power or the predominant interest is in the hands of persons who are not British subjects or of persons who exercise their voting power or hold their interest directly or indirectly on behalf of persons who are not British subjects, or

(*iv*) of which the control is by any other means whatever in the hands of persons who are not British subjects, or

(*v*) of which the managing body is a foreign-controlled company, or the majority of the managing body are appointed by a foreign-controlled company ;

(*c*) the expression 'mine' includes a quarry and any mineral deposit or land known or believed to contain a mineral deposit of commercial value ;

(*d*) the expression 'owner' includes a lessee or any person having a transferable interest or any agent of such owner, lessee or person.

(2) (*a*) Any person to whom a transfer of any mine has been made in contravention of this rule, and

(*b*) any agent entrusted with the charge, control or management of a mine by or on behalf of such transferee and having reason to believe that such a transfer has been made,

who works such mine or removes any produce or output thereof shall be deemed to have contravened these rules.

POST OFFICE.

The 6th October 1917.

No. 11868.—The 12th December 1917 will be observed as a Post Office and Telegraph holiday, in the several postal and telegraph circles."

C. E. LOW,

Secretary to the Government of India.

ARMY DEPARTMENT.

Simla, the 5th October 1917.

ARMY RESERVES.

No. 1685.—The following gentlemen are appointed to the Indian Army Reserve of Officers, subject to His Majesty's approval:—

TO BE SECOND-LIEUTENANTS.

Infantry Branch.

Dated 5th October 1917.

* * * * * * * *

John William Fairlie.

* * * * * * * *

James Drummond Anderson.

* * * * * * * *

Richard Neville Parker.

* * * * * * * *

A. H. BINGLEY, *Major-General,*

Secretary to the Government of India.

BOARD OF EXAMINERS.

NOTICE.

Persian and Arabic Instructors.

Two fully qualified instructors, natives of Persia and Arabia, respectively, are maintained by the Government of India, for the convenience of officers wishing to study Persian and Arabic. The services of these instructors may be obtained in Calcutta, on application to the Secretary, Board of Examiners.

The instructors shall be stationed at Simla during the ensuing hot weather from the end of April to the end of October to give instruction to candidates on study leave there. Their services can be engaged on application to the Board of Examiners, Calcutta.

Qualified Urdu Teachers.

AMBALA.

M. Mohd. Miyan Khan ...	... Saddar Bazar, Ambala.
M. Mohd. Akbar Khan Haidari	... The Oriental Lodge, Ambala.
M. Anand Sarup ...	... Saddar Bazar Ambala Cantonment (winter only).
M. Shaikh Amir Bukhsh Gyani, (Munshi Fazil).	Regimental Munshi, 1/9th Middlesex Regiment, Ambala.

FEROZEPORE.

M. Suraj Narain, B.A. ...	... Kabari Bazar, Ferozepore.
M. Harnam Das ...	... Headmaster, Malwa Khalsa School, Ferozepore City.

JHELUM.

M. Thakur Das Pahwa ...	... Officers' Munshi, Jhelum.

JULLUNDUR.

M. Karam Chand ...	... C/o Jacki Mull & Sons, Saddar Bazar, Jullundur Cantonment.

KASAULI.

M. Anand Sarup ...	... Depôt Munshi, Kasauli (summer only).

LAHORE.

M. Sham Lal, Bhargava...	... Officers' Munshi, Saddar Bazar, Lahore Cantonment.
M. Sayyad Aulad Ali, Gilani (Munshi Fazil).	Miran Shah Lane, Taksali Gate, Lahore.
M. Mohd. Khalil-ur-Rahman, Sabri	... Mohalla Sammian, Chhawni Manawala, Taksali Gate, Lahore.
M. Mool Chand Saihgal	... Regimental Munshi, 1/5th Devonshire Regiment, Saddar Bazar, Lahore Cantonment.

MULTAN.

M. Sultan Mohammad	... Regimental Munshi, Multan Cantonment.

MURREE HILLS.

M. S. C. Bagchi ...	... Munshi, Lawrence Government European School, Ghoragali, P. O. Murree Hills.
M. Ghulam Mohy-ud-Din ...	... Regimental Munshi, 2nd North Staffordshire Regiment (summer only).

RAWALPINDI.

M. Ghulam Mohy-ud-Din...	... Regimental Munshi, 2nd Bn., N. Staff. Regt., Rawalpindi (winter only).
M. Ghulam Rasul ...	... Sadar Bazar, Rawalpindi.
M. K. R. Mehta ...	... Regimental Munshi, 1st F. S. Garr. Bn., Somerset Light Infantry.

RISALPUR.

M. Kazi Abdul Haqq Khan	... Regimental Munshi, Royal Flying Corps, Risalpur Cantonment.

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O. F. JENKINS,

Secretary and Member, Board of Examiners.

1323 PGG—690—12-10-17—SGPP Lahore.

Registered No. L. 864.

The Government Gazette

PUNJAB AND ITS DEPENDENCIES.

Published by Authority.

LAHORE, FRIDAY, OCTOBER 19, 1917.

PART II.

Republications from the "Gazette of India."

FROM THE "GAZETTE OF INDIA" EXTRAORDINARY, SIMLA, MONDAY, OCTOBER 8, 1917.

GOVERNMENT OF INDIA.

DEPARTMENT OF COMMERCE AND INDUSTRY.

NOTIFICATION.

IMPORT AND EXPORT REGULATIONS.

No. 1209

Simla, the 8th October, 1917.

In exercise of the powers conferred by section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), the Governor General in Council is pleased to direct that the following alterations shall be made in the Schedule appended to this Department notification No. 5385-C. W., dated the 12th May 1917, as subsequently amended, *viz*:—

Delete the existing entries :—

"(c) Castor seed."
"(c) Castor," under the heading "Seeds, oleaginous and their products other than oils."

Add as new entries :—

"(A) Costor seed."
"(A) Castor," under the heading "Seeds, oleaginous and their products other than oils."

C. E. LOW,

Secretary to the Government of India.

1364 PGO

BOARD OF EXAMINERS.

NOTICE.

Persian and Arabic Instructors.

Two fully qualified instructors, natives of Persia and Arabia, respectively, are maintained by the Government of India, for the convenience of officers wishing to study Persian and Arabic. The services of these instructors may be obtained in Calcutta, on application to the Secretary, Board of Examiners.

The instructors shall be stationed at Simla during the ensuing hot weather from the end of April to the end of October to give instruction to candidates on study leave there. Their services can be engaged on application to the Board of Examiners, Calcutta.

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M. Shaikh Amir Bukhsh Gyani, (Munshi Fazil).	Regimental Munshi, 1/9th Middlesex Regiment, Ambala.
FEROZEPORE.	
M. Suraj Narain, B.A. ...	... Kabari Bazar, Ferozepore.
M. Harnam Das ...	... Headmaster, Malwa Khalsa School, Ferozepore City.
JHELUM.	
M. Thakur Das Pahwa ...	... Officers' Munshi, Jhelum.
JULLUNDUR.	
M. Karam Chand ...	... C/o Jacki Mull & Sons, Saddar Bazar, Jullundur Cantonment.
KASAULI.	
M. Anand Sarup ...	... Depôt Munshi, Kasauli (summer only).
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M. Sham Lal, Bhargava...	... Officers' Munshi, Saddar Bazar, Lahore Cantonment.
M. Sayyad Aulad Ali, Gilani (Munshi Fazil).	Miran Shah Lane, Taksali Gate, Lahore.
M. Mohd. Khalil-ur-Rahman, Sabri	... Mohalla Sammian, Chhawni Manawala, Taksali Gate, Lahore.
M. Mool Chand Saihgal	... Regimental Munshi, 1/5th Devonshire Regiment, Saddar Bazar, Lahore Cantonment.
MULTAN.	
M. Sultan Mohammad	... Regimental Munshi, Multan Cantonment.
MURREE HILLS.	
M. S. C. Bagchi ...	... Munshi, Lawrence Government European School, Ghoragali, P. O. Murree Hills.
M. Ghulam Mohy-ud-Din ...	... Regimental Munshi, 2nd North Staffordshire Regiment (summer only).
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M. Ghulam Rasul ...	... Sadar Bazar, Rawalpindi.
M. K. R. Mehta ..	... Regimental Munshi, 1st F. S. Garr. Bn., Somerset Light Infantry.
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O. F. JENKINS,

Secretary and Member, Board of Examiners.

1364 PGG—690—19-10-17—SGPP Lahore.

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The Government Gazette

PUNJAB AND ITS DEPENDENCIES.

Published by Authority.

LAHORE, FRIDAY, OCTOBER 26, 1917.

PART II.

Republications from the "Gazette of India."

FROM THE "GAZETTE OF INDIA," DATED SATURDAY, OCTOBER 6, 1917.

BOARD OF EXAMINERS.

NOTICE.

Persian and Arabic Instructors.

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O. F. JENKINS,

Secretary and Member, Board of Examiners.

1416 PGS—26-10-17—SGPP Lahore.

Registered No. L. 864

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PUNJAB AND ITS DEPENDENCIES.

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LAHORE, FRIDAY, NOVEMBER 2, 1917.

PART II.

Republications from the "Gazette of India."

FROM THE "GAZETTE OF INDIA," DATED SIMLA, SATURDAY, OCTOBER 13, 1917.

HOME DEPARTMENT.

NOTIFICATION.

MEDICAL.

Simla, the 11th October, 1917.

No. 416.—The services of Dr. A. E. Moore, M.R.C.S., L.R.C.P., are replaced at the disposal of the Government of the Punjab, with effect from the 1st October 1917.

J. H. DUBOULAY,

Secretary to the Government of India.

FINANCE DEPARTMENT.

NOTIFICATION.

ACCOUNTS AND FINANCE.

PUBLIC DEBT.

Simla, the 13th October, 1917.

No. 2255-F.—His Excellency the Right Honourable the Governor-General in Council has resolved to borrow funds for the public service by the issue of Treasury Bills in the following manner :—

On and after Tuesday, the 16th day of October 1917, Treasury Bills will be issued at the Banks of Bengal, Bombay and Madras in denominations of Rs. 5,000, Rs. 10,000,

Rs. 25,000, Rs. 50,000, Rs. 1 lakh, Rs. 5 lakhs, and Rs. 10 lakhs, and for terms of six months, nine months, and twelve months to be reckoned from the date of issue of the bills. The rates payable for the bills will be notified from time to time. The rates in the first instance will be—

For six months' bills—Rupees 97 annas 9 per cent.

For nine months' bills—Rupees 96 annas 4 per cent.

For twelve months' bills—Rupees 95 per cent.

2. The Governor-General in Council reserves the right at any time to vary the rates payable for any class of bills, to fix a limit to the amount of bills to be issued in any week, or to discontinue issues of any class or classes of bills.

3. The bills will be repayable at maturity at the Presidency Bank of issue.

4. The bills will be in the following form :—

"This Treasury Bill entitles ______________ or order to the payment of Rs.______________ at the Bank of Bengal/Bombay/Madras out of the revenues of the Government of India on the__________ day of ________ 1918."

If the name of the payee be not filled in the bill will be paid to the bearer: it will otherwise be payable to the payee or to his order.

5. Treasury Bills can be obtained during banking hours at the head offices of the Banks of Bengal, Bombay and Madras, as the case may be, on payment of the necessary amount by cheque, cash or otherwise.

6. Income-tax will not be deducted from the yield of Treasury Bills at the time of their payment, but the yield will be assessable to income-tax, and must be included by an assessee in any return of income or profits submitted by him for income-tax purposes. Any legislation which may be necessary to give effect to this arrangement will be undertaken in connection with the revision of the Indian Income-tax Act which is at present under consideration.

H. F. HOWARD,

Secretary to the Government of India.

DEPARTMENT OF COMMERCE AND INDUSTRY.

NOTIFICATIONS.

CUSTOMS.

Simla, the 13th October, 1917.

No. 12219.—The following Royal Proclamation is published for general information :—

BY THE KING.

A PROCLAMATION

RELATING TO THE IMPORTATION OF CERTAIN ARTICLES INTO THE UNITED KINGDOM.

GEORGE, R. I.

WHEREAS by section forty-three of the Customs Consolidation Act, 1876, it is provided that the importation of arms, ammunition, gunpowder, or any other goods may be prohibited by Proclamation :

AND WHEREAS by certain Proclamations entitled Prohibition of Import Proclamations the importation of certain goods has been prohibited accordingly :

AND WHEREAS it is expedient that the importation into the United Kingdom of certain other goods should be prohibited :

NOW, THEREFORE, We, by and with the advice of Our Privy Council, in pursuance of the said Act and of all other powers enabling Us in that behalf, do hereby proclaim, direct, and ordain as follows :—

As from and after the date hereof, subject as hereinafter provided, the importation into the United Kingdom of the following goods is hereby prohibited, *viz.* :—

Bacon.
Butter.
Hams.
Lard (other than neutral Lard).

Provided always, and it is hereby declared, that this prohibition shall not apply to any such goods which are imported under licence given by or on behalf of the Board of Trade, and subject to the provisions and conditions of such licence.

This Proclamation may be cited as the Prohibition of Import (No. 19) Proclamation, 1917.

Given at Our Court at Buckingham Palace, this Twenty-ninth day of August, in the year of Our Lord One thousand nine hundred and seventeen, and in the Eighth year of Our Reign.

GOD SAVE THE KING.

No. 12222.—The following Order in Council is published for general information :—

AT THE COUNCIL CHAMBER, WHITEHALL,

The 28th day of August, 1917.

By the Lords of His Majesty's Most Honourable Privy Council.

WHEREAS it is provided by Section 2 of the Customs (Exportation Prohibition) Act, 1914, that any Proclamation or Order in Council made under Section 8 of the Customs and Inland Revenue Act, 1879, as amended by the Act now in recital, may, whilst a state of war exists, be varied or added to by an Order made by the Lords of the Council on the recommendation of the Board of Trade :

AND WHEREAS it is provided by Section 2 of the Customs (Exportation Restriction) Act, 1914, that any Proclamation made under Section 1 of the Exportation of Arms Act, 1900, may, whether the Proclamation was made before or after the passing of the Act now in recital, be varied or added to whilst a state of war exists, by an Order made by the Lords of the Council on the recommendation of the Board Trade :

AND WHEREAS by a Proclamation, dated the 10th day of May, 1917, and made under Section 8 of the Customs and Inland Revenue Act, 1879, and Section 1 of the Exportation of Arms Act, 1900, and Section 1 of the Customs (Exportation Prohibition) Act, 1914, the exportation from the United Kingdom of certain articles to certain or all destinations was prohibited :

AND WHEREAS by subsequent Orders of Council the said Proclamation was amended and added to in certain particulars :

AND WHEREAS there was this day read at the Board a recommendation from the Board of Trade to the following effect :—

That the Proclamation, dated the 10th day of May, 1917, as amended and added to by subsequent Orders of Council, should be further amended by making the following amendments in and additions to the Schedule to the same :—

(1) That the following headings should be deleted :—

(B) Beeswax ;

Chemicals, &c., the following :—

(A) Saccharin ;

(C) Fibres, vegetable, not otherwise specifically prohibited, and cordage twine, and yarns made therefrom, except coir yarn ;

Provisions and victuals which may be used as food for man, the following :—

(A) Malt extract, and preparations containing malt extract ;
(A) Malt sugar ;

(A) Quercitron bark extract;

(A) Tanning extracts and substances for use in tanning, including cutch;
(A) Telegraphs (including wireless) and telephones, and instruments and material for;
(C) Vanillin;
(A) Wire, iron;
(A) Wire, steel.

(2) That the following headings should be added :—
(A) Beeswax;
Chemicals, &c., the following :—

(C) Dyes, vegetable, and dyestuffs and their extracts used in the preparation of vegetable dyes, and articles containing such dyes, dyestuffs and extracts, not otherwise prohibited;
(A) Saccharin, and articles, mixtures, and preparations containing saccharin;
(A) Cutch and extracts thereof;
(C) Fibres, vegetable, not otherwise prohibited, and tissues and manufactures of such fibres, not otherwise prohibited;
(A) Gall nuts and extracts thereof;
(A) Gambier and extracts thereof;
Linen manufactures, the following :—
(C) Goods manufactured wholly or partly of flax, not otherwise prohibited;
(C) Marjoram leaves;
Provisions and victuals which may be used as food for man, the following :—
(A) Invert sugar, and articles, mixtures and preparations containing invert sugar;
(A) Malt sugar (maltose), and articles and preparations containing malt sugar;
(C) Pyrites cinders;
(A) Quercitron bark and extracts thereof;
(A) Tanning extracts and substances for use in tanning;
(A) Telegraphs (including wireless) and telephones, and instruments and material for, including valves for wireless telegraphic apparatus;
(C) Thyme leaves;
(B) Vanadium ore;
(C) Vanillin, vanilla and vanilla pods;
(A) Wire, iron, and articles wholly manufactured thereof;
(A) Wire, steel, and articles wholly manufactured thereof;

NOW, THEREFORE, Their Lordships, having taken the said recommendation into consideration, are pleased to order, and it is hereby ordered, that the same be approved.

Whereof the Commissioners of His Majesty's Customs and Excise, the Director of the War Trade Department, and all other persons whom it may concern, are to take notice and govern themselves accordingly.

Almeric Fitzroy.

CUSTOMS DUTIES.

The 13th October, 1917.

No. 12363.—In exercise of the power conferred by Section 19 of the Sea Customs Act, 1878 (VIII of 1878), as amended by Act XII of 1914, the Governor General in Council is pleased to prohibit the bringing, by sea or by land, into British India of any copy of the pamphlet entitled "For India" by W. W. Pearson, with an Introduction by Paul Richard, published by the Asiatic Association of Japan, Tokio.

IMPORT AND EXPORT REGULATIONS.

The 13th October, 1917.

No. 12310.—In exercise of the powers conferred by Section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), and in modification of this Department's notification No. 5385-W., dated the 12th May 1917, in so far as it relates to the entry "(D) Rice" in the Schedule thereof, the Governor General in Council is pleased to direct that the export of rice be also prohibited to the Netherlands East Indies subject to the provisos contained in the said notification.

MINES REGULATIONS.

The 13th October, 1917.

No. 12349.—*Corrigendum*.—In Commerce and Industry Department Notification No. 11917-(Mines Regulations), dated the 6th October 1917, *for* rule "II-E." in the sixth line *read* "11-DD."

C. E. LOW,

Secretary to the Government of India.

DEPARTMENT OF EDUCATION.

NOTIFICATION.

ECCLESIASTICAL.

Simla, the 12th October, 1917.

No. 324.—The Governor-General in Council is pleased to direct that the following shall be inserted as paragraph (4) to rule 6 in Part I of the Ecclesiastical Rules* published with the Department of Education Notification no. 212, dated the 10th May 1913 :—

"Rule 6 (4). If, in the absence of a Jewish burial ground, it is proposed to use the Government cemetery, a Jewish soldier may be buried in the unconsecrated portion of the cemetery, the officer or persons in charge of the cemetery, *viz.*, the resident chaplain or other persons referred to in rule 1 (3) and (4), being duly informed."

E D. MACLAGAN,

Secretary to the Government of India.

ARMY DEPARTMENT.

NOTIFICATION.

Simla, the 12th October, 1917.

JUDICIAL.

No. 1755.—In exercise of the powers conferred by section 113 of the Indian Army Act, 1911 (VIII of 1911), the Governor-General in Council is pleased to direct that the following amendment shall be made in the Indian Army Act Rules, published with the Army Department Notification No. 911, dated the 3rd November 1911, as subsequently amended, namely :—

After rule 161 of the said Rules, the following rule shall be *inserted*, namely :—

"161-A.—The prescribed officer for the purposes of section 14 of the Act shall, as regards Indian Military Medical pupils, be the Director-General, Indian Medical Service."

A. H. BINGLEY, *Major-General*,

Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA, EXTRAORDINARY," DATED SIMLA, THURSDAY, OCTOBER 18, 1917.

GOVERNMENT OF INDIA.

ARMY DEPARTMENT.

NOTIFICATION.

Simla, the 18th October, 1917.

No. 1760.—The following gracious message from His Imperial Majesty the King Emperor to the Joint Committee of the Order of St. John of Jerusalem and the British Red Cross Society is published for general information :—

"During past twelve months I have had constant opportunity of witnessing afresh both at home and in Flanders the great work of mercy carried out by united efforts of the British Red Cross and the Order of St. John.

"In every theatre of the war regardless of distance, discomfort, or danger the task of alleviation, removal of pain and suffering, and of ministering to those in need is performed with unparalleled devotion by men and women who have taken service under the Red Cross.

"The prompt and unstinted provision of medical and general stores and comforts is an all-important work and one of the main responsibilities undertaken by the Joint Committee.

"In hospitals and convalescent Homes, hospital trains, motor ambulances and launches our sick and wounded as well as those of our Allies are, I know, indeed grateful for the aid and co-operation which the Joint Societies bring to the medical services of the armies, nor have the needs of our prisoners of war been forgotten in allocation of your funds.

"I trust, therefore, that there will be no falling off of generous financial support on the part of every one at home and in Dominions Overseas without which this work cannot be maintained.

"During the war I have had great satisfaction in sending to the Joint Committee on October 20th a donation of five thousand pounds. This year for "Our Day" collection on eighteenth it is a pleasure to me to contribute ten thousand pounds to mark my appreciation of what has been achieved by the British Red Cross Society and the Order of St. John in the past and my deep sense of the importance in continuing these achievements in the future."

GEORGE, R. I.

A. H. BINGLEY, *Major-General,*

Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA," DATED SIMLA, SATURDAY, OCTOBER 20, 1917.

HOME DEPARTMENT.

NOTIFICATION.

JUDICIAL.

Simla, the 18th October, 1917.

No. 1091.—In exercise of the power conferred by section 4 of the Punjab Courts Act, 1914 (Punjab Act III of 1914), the Governor General in Council is pleased to appoint Mr. A. B. Broadway, Barrister-at-Law, to be third Temporary Additional Judge of the Chief Court for a period not exceeding six months, with effect from the date on which he assumes charge of his duties.

S. R. HIGNELL,

Offg. Secretary to the Government of India.

DEPARTMENT OF COMMERCE AND INDUSTRY.

NOTIFICATIONS.

EXPLOSIVES.

Simla, the 20th October, 1917.

No. 12455.—In exercise of the powers conferred by Section 17 of the Indian Explosives Act, 1884 (IV of 1884), and in supersession of the Commerce and Industry Department Notification No. 5484-4-10, dated the 2nd October 1905, as amended by Notification No. 5631-17, dated the 20th July 1906, the Governor General in Council is pleased to declare that picric acid, picrates and mixtures of picric acid shall be deemed to be explosives within the meaning of the said Act, subject to the following exceptions:—

(a) Picric acid or a picrate when mixed with not less than one half its own weight of water shall not be deemed to be an explosive.

(b) Picric acid when thoroughly mixed with not less than three times its own weight of—

(i) anhydrous sulphate of soda, or

(*ii*) crystallised sulphate of soda, and packed in hermetically closed packages, or

(*iii*) potash alum,

shall not be deemed to be an explosive.

IMPORT AND EXPORT REGULATIONS.

The 20th October, 1917.

No. 12550.—In exercise of the powers conferred by Section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), and in modification of this Department's Notification No. 5385-W., dated the 12th May 1917, in so far as it relates to exports to the undermentioned destinations, the Governor General in Council is pleased to prohibit the export of all goods to the ports of Shahr and Mokalla, subject to the provisos contained in the said Notification.

No. 12756.—In exercise of the powers conferred by Section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), the Governor General in Council is pleased to direct that the following amendment shall be made in this Department Notification No. 9954-W-II, dated the 14th October 1916, as subsequently amended, namely :—

Delete the words "the Phillipine Islands."

MERCHANT SHIPPING.

The 20th October, 1917.

No. 12498.—In modification of the Notifications in the Department of Finance and Commerce, No. 2941, dated the 21st August 1884, and No. 2181, dated the 18th December 1884, the following Order in Council is published for general information :—

At the Court at Buckingham Palace.

The 22nd day of August 1917.

PRESENT :

THE KING'S MOST EXCELLENT MAJESTY.

Lord President.
Lord Chamberlain.
Lord Newton.
Sir Albert Stanley.
Mr. G. H. Roberts.

WHEREAS by the Merchant Shipping Act, 1894, it is enacted as follows :—

"Where the Legislature of any British Possession provides for the survey of, and grant of Certificates for, Passenger Steamers, and the Board of Trade report to Her Majesty the Queen that they are satisfied that the Certificates are to the like effect, and are granted after a like survey, and in such manner as to be equally efficient with the Certificates granted for the same purpose in the United Kingdom under this Act, Her Majesty in Council may :—

(1) declare that the Certificates granted in the said British Possession shall be of the same force as if granted under this Act ; and

(2) declare that all or any of the provisions of this Part of this Act which relate to Passenger Steamers' Certificates shall, either without modification or with such modifications as to Her Majesty may seem necessary, apply to the Certificates granted in the said British Possession ; and

(3) impose such conditions and make such regulations with respect to the Certificates, and to the use, delivery, and cancellation thereof, as to Her Majesty may seem fit, and impose fines not exceeding £50 for the breach of those conditions and regulations":

AND WHEREAS by Orders in Council dated respectively the 26th day of June, 1884, and the 17th day of October, 1884, Her late Majesty was pleased to direct that, subject to the modifications contained in such Orders, Certificates granted by the Governments of Bombay and Bengal respectively should be of the same force as if they had been granted for the same purpose in the United Kingdom under the Acts relating to Merchant Shipping :

AND WHEREAS it is made to appear expedient to His Majesty that during the present War the modifications contained in the above-recited Orders in Council, dated respectively the 26th day of June, 1884, and the 17th day of October, 1884, should be suspended:

AND WHEREAS on account of urgency this Order in Council should come into immediate operation:

NOW, THEREFORE, His Majesty, in virtue of the powers vested in Him by the above-recited provision, and by and with the advice of His Privy Council, is pleased to direct that during the continuance of the present War:—

1. The Certificates granted by the Governments of Bombay and Bengal respectively for Passenger Steamers shall be of the same force as if they had been granted for the same purpose in the United Kingdom under the provisions of the Acts relating to Merchant Shipping.

2. That all the provisions of the said Acts which relate to Certificates granted for Passenger Steamers under those Acts shall apply to the Certificates referred to in this Order without modification, and that during the continuance of the present War the modifications in the above-recited Orders in Council dated the 26th day of June, 1884, and 17th day of October, 1884, be, and the same are hereby, suspended.

AND His Majesty is further pleased, by and with the advice aforesaid, to direct that this Order do come into operation *provisionally*, in accordance with the provisions of Section 2 of the Rules Publication Act, 1893, from the date hereof.

Almeric Fitzroy.

POST OFFICE.

The 20th October, 1917.

No. 12761.—In exercise of the powers conferred by Section 46 of the Indian Post Office Act, 1898 (VI of 1898), as subsequently amended, the Governor General in Council is pleased to direct that the following amendments shall be made with effect from the 1st November 1917, in the rules published with the Commerce and Industry Department Notification No. 2883-45, dated the 26th April 1913, as subsequently amended, namely:—

1. After rule 137 the following rules shall be added, namely:—

"*Telegraphic money orders between the United Kingdom and India.*

"*137-A.*—Telegraphic money orders may be issued from any post office in India (including Burma) and from the head post office at Aden, for any post office in the United Kingdom. The amount for which a single telegraphic money order may be issued shall not exceed £40 and shall not include any fraction of a penny.

"*137-B.*—(1) The fee for a telegraphic money order issued for payment in the United Kingdom shall be charged at the rate of commission applicable to an ordinary money order payable in the United Kingdom, *plus* a telegraph charge calculated on the actual number of words used in the telegram advising the remittance, at the rate in force for the time being for an ordinary or deferred telegram, as the case may be.

"(2) The remitter may have a private communication to the payee added to the telegram advising the remittance, on paying for the additional words at the rate in force for the time being for an ordinary or deferred telegram, as the case may be.

"(3) The remitter may obtain an advice on payment on paying the fee charged for such advice in the case of an ordinary money order: provided that, if he desires that the request for the advice should be communicated to the post office of payment by telegraph, a further charge at the rate for the time being in force for an ordinary or deferred telegram, as the case may be, shall be made for the additional words 'advice payment' which shall be added to the telegraphic message. The remitter may also prepay the telegraph charge for a reply at the ordinary rate only.

"*137-C.*—Rules 105, 106, 107, 108 and 112 relating to the issue of telegraphic inland money orders, shall apply to the issue of telegraphic money orders for the United Kingdom.

"137-D.—The payment in India of a United Kingdom telegraphic money order shall ordinarily be made, as soon as practicable after the receipt of the telegraphic advice, at the address of the payee on his signing a receipt for the amount paid. Rules 111, 112 and 127 relating to the payment of telegraphic inland money orders and foregin sterling money orders shall, so far as may be, apply to the payment in India of United Kingdom telegraphic money orders.

"137-E.—If the payment of a United Kingdom telegraphic money order cannot be made by the post office in India to which it was addressed, the money order shall be reissued by post, free of any further charge, for repayment to the remitter."

2. In rule 138, for the words "Ceylon and the Seychelles" the words "Ceylon, the Seychelles and the United Kingdom" shall be substituted.

C. E. LOW,

Secretary to the Government of India.

DEPARTMENT OF EDUCATION.

NOTIFICATION.

EDUCATION.

Simla, the 15th October, 1917.

No. 903.—The following circular letter to local Governments and Administrations on the subject of the recommendations of the Public Services Commission regarding the Education Department, is published for general information :—

No. 866, dated Simla, 6th October 1917.

From—The Hon'ble Mr. H. SHARP, C.S.I., C.I.E., Offg. Secretary to the Government of India, Department of Education,

To—
- The Secretary to the Government of Madras, Home (Education) Department.
- The Secretary to the Government of Bombay, Educational Department.
- The Secretary to the Government of Bengal, General (Education) Department.
- The Secretary to the Government of the United Provinces, Educational Department.
- The Under-Secretary to the Government of the Punjab, Home (Education) Department.
- The Secretary to the Government of Burma, Education Department.
- The Chief Secretary to the Government of Bihar and Orissa, Education Department.
- The Hon'ble the Chief Commissioner of the Central Provinces.
- The Hon'ble the Chief Commissioner of Assam.
- The Chief Commissioner of Coorg.
- The Hon'ble the Chief Commissioner and Agent to the Governor-General, North-West Frontier Province.
- The Chief Commissioner of Delhi.

In the Home Department letter no. 380-C., dated the 25th January 1917, local Governments were informed of the proposals of the Government of India as regards the procedure to be followed in dealing with the report of the Public Services Commission. In paragraph 3 of that letter it was stated that the Government of India would, in the first place, form provisional conclusions regarding the Commission's recommendations involving general principles and of general application and that local Governments would be informed of these conclusions at an early date. It is hoped that the Government of India will shortly be able to make a communication to local Governments in accordance with the arrangement above described.

2. In forwarding the report of the Commission to the Government of India in October 1916 the Secretary of State suggested that they should give early considaration to the recommendations of the Commission regarding the Education Department. He added that the recommendations embodied in annexure IV to the Commission's report aimed at removing many anomalies now existing in this service which constituted a source of discontent and appeared to cause embarrassment to Government. The Government of India, in submitting their proposals for the procedure to be followed in dealing with the report, informed the Secretary of State that endeavour would be made to expedite preliminary secretariat work as much as possible, and that his special request for early consideration of the Education Department case had been noted. The Secretary of State, moreover, in dealing with another case in January 1917, invited a reference to his previous suggestion and expressed a hope that the Government of India would be able to give very early consideration to the proposals of the Commission regarding the educational services.

I am accordingly directed to say that the Government of India desire, in the case of the Education Department, to depart from the general line of procedure pursued in dealing with the report as a whole, and I am to address you regarding certain important proposals relating to that Department. It is not proposed in the present communication to deal with questions of leave or pension, as these must be decided largely in accordance with the principles adopted for other services, nor is it proposed to touch for the present on the service for women which the Commission have recommended. The Subordinate Educational Service again was not included in the scope of the Commission's enquiries. The present reference is intended to deal with the main features of the constitution of the Department *qua* the 'Indian' and 'Provincial' Services. Though it will be open to local Governments to make suggestions regarding any of the further detailed recommendations of the Commission bearing on these main features, the object of the Government of India at the present stage is to obtain the views of local Governments at the earliest possible date in respect of the fundamental principles on which the Department should be reorganised. The recommendations of the Commission on this subject are summarised in paragraph 36 of their annexure IV, and the present communication is concerned mainly with nos. (*i*)—(*viii*), (*x*) and (*xviii*) of the recommendations as there summarised.

3. Apart from a certain number of miscellaneous appointments outside the cadre, the existing Department consists of two branches, the collegiate and the administrative, and transfers from one of these branches to the other are fairly frequent in some provinces, but rare in others. The higher branch of the Department again consists of two services, the Indian Educational Service and the Provincial Educational Service, which are nominally parallel to each other but in practice, at any rate so far as pay is concerned, are quite unequal. The former service is recruited in England and consists almost entirely of Europeans who draw a salary rising from Rs. 500 to Rs. 1,000 per mensem with certain additional allowances. The latter service is recruited in India and its members draw as a rule a graded pay varying between Rs. 200 and Rs. 700. Proposals for the reorganisation of these services may be framed either in the way adopted by the Commission, though not necessarily in close accord with their specific proposals, or on alternative lines such as are suggested below. The Governor General in Council desires that local Governments will take into their consideration both these alternative proposals and favour him with their opinion upon them.

4. The proposals made by the Commission are explained in annexure IV of their report and need not be repeated here in detail. The Commission adhere to the present distinction between the collegiate and administrative branches, but they desire that transfers from one to the other should not be permitted except under sanction of Government and to meet the public interest. Moreover, in addition to the main cadre of the Education Department to which reference will presently be made, they recommend the organisation of (*a*) a body of 20 professors recruited either in England or in India, and (*b*) special recruitment to certain posts which would otherwise fall under class II.

5. As regards the former, it will be noticed that the Commission attached considerable importance to this portion of their scheme as representing a basis for building up a system of higher studies and original research. But they found great difficulty in deciding the relationship of these posts with the existing system of affiliating universities. They suggested, therefore, that such posts might be attached to (*a*) Government colleges, or (*b*) the affiliating universities along the lines now attempted by the Universities of Calcutta, Madras and Allahabad, or (*c*) a post-graduate institute of research.

These proposals are open to obvious criticisms. For example, a Government college professor is, and must be, insufficiently in contact with other colleges to be able to influence the higher teaching of the university as a whole; again, a professor of an affiliating university is almost entirely out of touch with the main stream of college work and also finds it difficult to conduct research work with students whose past training he has been unable to influence or to guide; and a research institute of the character contemplated by the Public Services Commission is impossible of early realisation. It might also be urged that the proposed body of higher professors will tend to debase the position of the ordinary college professor, whose duties are possibly of even greater importance and difficulty than those of the former. The Government of India, however, are in agreement with the Commission in thinking that there is a real need for a body of specialists in the several departments of study who would improve the methods of instruction in colleges and the courses of study in the universities, and would also inculcate a spirit of research, especially in those subjects termed "orientalia" in which India should take a leading part. It will probably be more convenient to consider at a later date the constitution of this class of posts and the method in which they should be brought into being, but it is impossible to neglect altogether this issue in the present reference.

6. So, too, as regards the other special posts referred to in paragraph 3 of annexure IV, it will probably be necessary under any form of organisation to make provision for a class of appointment outside the cadre, as is, indeed done under present arrangements. The

Government of India do not ask for any detailed proposals regarding the exact number of posts which should be included in this class. If, however, any special posts of importance should be so included to which the Commission have not referred, it is hoped that local Governments will specify the character of such posts.

7. Outside the subsidiary but important matters to which reference has been made, the main proposals of the Commission will result in the amalgamation of the Indian Educational Service and the Provincial Educational Service and, after this amalgamation has been effected; in a division into class I and class II, the distinction between which should be based on the type of work to be performed by each officer. The manner in which this distinction could be carried out is indicated with a certain amount of detail in paragraphs 5 and 6 of annexure IV. The new class I proposed by the Commission is designed to consist, in the first place, of 264 appointments, including (*a*) the present Indian Educational Service, comprising 199 posts, whose incumbents would be transferred *en bloc* to the new class I, and (*b*) posts equal to about one-third of that number to be filled by persons recruited in India either direct or by promotion from the Provincial Service.

Regarding future recruitment to these 264 posts, it is recommended in paragraph 11 of the annexure that the present proportions of recruits obtained in Europe and India respectively, which would under the adjustment above indicated amount roughly to 3 : 1, should be maintained in the future for the existing number of posts taken as a whole, on the understanding that if no candidate from Europe of sufficient merit applied for any particular vacancy which would ordinarily be filled in Europe, there should be no hesitation in making the appointment for that occasion only in India, provided that a better candidate were there forthcoming. It is also recommended that additional posts which may be found necessary hereafter should be filled half by men trained in one country and half by men trained in the other. In this way it was expected that the percentage of the service recruited in India would gradually increase, while that taken from Europe would diminish in proportion.

On the administrative side half of the class I posts to be filled up in India are to be reserved for direct recruits, and half given to class II officers provided qualified candidates are available. On the collegiate side, the proportion is to be two-thirds and one-third respectively (paragraph 15 of annexure).

Class II is to be as large as the work to be done requires (paragraph 7), and recruitment for it is to be entirely in India (paragraph 12). The proportion of class II posts to be filled by promotion from the Subordinate Service is left to be determined by the local authorities (paragraph 15).

8. It is proposed by the Commission that both classes should be paid on an incremental scale (paragraph 21). For class I officers who are recruited in India a general scale of Rs. 350—50—1,250 a month is recommended, whilst for those who are recruited in Europe, whether statutory natives of India or not, the Commission propose a salary of Rs. 550—50—1,250 a month. This would bring all officers, irrespective of any selection, on to equal grades of pay after 18 years' service at the latest (paragraph 22). The Commission also provide for selection grades for all alike, wherever recruited and whether statutory natives of India or not, of 10 per cent. of the cadre on Rs. 1,250—50—1,500, and of a further 10 per cent. on Rs. 1,500—50—1,750 a month in all the major provinces except Assam.

For class II the same general scale is proposed as has been recommended for the provincial civil and police services and other such services which are recruited in India. This would give a scale for all provinces, exclusive of Burma, where a special scale is proposed, of Rs. 250—$\frac{40}{3}$—450—$\frac{50}{3}$—500 a month for the main body of officers; with selection grades of Rs. 500—40—700 a month for 15 per cent. of the total cadre (paragraph 22). These changes are estimated to involve an additional cost of over 9 lakhs per annum (paragraph 23).

9. Such are the main features of the organisation proposed by the Commission, and the Government of India would be glad to receive the comments of local Governments on the advisability or otherwise of following the principles laid down. It is desired that special consideration be given to the following points :—

(*a*) Whether a distinction between class I and class II can in practice be made according to the work done in the manner suggested by the Commission and whether the scales of pay proposed for the two classes are suitable.

(*b*) In this connection special attention should be given to the proposed differentiation in pay between the members of class I recruited in England and in India respectively and to the general considerations put forward in paragraph 55 of the report. In other words, is there to be a distinction of pay in class I, *e.g.*, according as its members are recruited in England or in India, or should all officials of this class draw the same pay?

(c) In the event of there being a distinction of pay between officers who are deemed to possess European qualifications and others, should Indians be admitted to the former category merely on the ground that they happen to be in Europe when recruited or should there be a condition that Indian officers deemed to possess European qualifications should have received education in Europe for a specified number of years?

10. The Government of India desire that the Commission's scheme should be examined as above suggested, but they recognise that it appears open to criticism in various respects, of which the following appear to be some of the most important :—

(a) The Public Services Commission of 1886-87 were of opinion that the recruitment of educational officers in England should be confined as far as possible to principalships of colleges and professorships in those branches of learning in which European standards of knowledge had not been reached in India. Officers so recruited in England were to receive a scale of remuneration based on the attainments required and the duties to be performed. It has been represented that these proposals have not been carried out. The fact that at the time of the present Commission's enquiry there were only six Indians in a service of 199 members tends to support this contention. Instances are adduced of Indian officers of distinction who have been unable to obtain admission to the Indian Educational Service; and, on the other hand, attention has been drawn to the alleged inferiority of many of the officers recently appointed in Europe to the service. By allotting one-quarter of the new class I posts to members of the present Provincial Educational Service or others recruited in India, by giving some definite opportunities for promotion in the future to men of proved merit in class II, and by insisting that, for the posts for which recruitment will be made in England, Indians trained in that country will be eligible, the Commission have attempted to remedy the defects of the old system, while it may be hoped that with the improved conditions of service a better type of candidate for the class I posts will be forthcoming than in the past. The question is, however, whether the Commission's proposals are sufficiently effective, and one point that needs special consideration is that referred to in paragraph 9 (a) above. It may often be desirable that the teaching of the junior classes in colleges should be conducted by the more experienced and competent officers, and it does not therefore follow that participation in the higher teaching is a claim to inclusion in class I. It is in connection with problems of this sort that the opinions of local Governments will be specially valuable, and the Governor General in Council hopes that they will be able to suggest some practical means of distinction between class I and class II which will not depend primarily upon racial grounds.

(b) Critics of the new proposals may again contend that the main bulk of the educational work in this country should be discharged by Indians serving on Indian rates of pay, and that its guidance and control should be very largely in their hands. Europeans, they would argue, however experienced or scholarly, are unable to understand adequately the needs of Indian students or to enter into their lives with sufficient intimacy or sympathy. Such critics would therefore urge that instead of placing the Education Department, as suggested by the Commission, in that group of services in which a mixture of East and West is desirable, it should be included in the third of the categories described in paragraph 32 of the Commission's report. On the other hand, it may be maintained that while the bulk of the educational service in India should ultimately be manned by Indians recruited in this country and that a knowledge of the minds and habits of the people may be of more value than European training, this contention is under present conditions true only up to a certain point. A uniform service working under Indian rates of pay might reach only a dull level of mediocrity. It seems essential at the present moment to attract the best possible material, European as well as Indian, into educational employ.

On the scholastic side the establishment of some twenty research professorships could do little to raise the general level of university teaching, especially under the affiliating system. For the present, therefore, until the new type of unitary or teaching universities has been more generally evolved in India, it seems necessary to give more scope to the capacity of efficient college professors.

Similarly, on the administrative side, provision ought, it is urged, to be made for Western capacity and experience. Even if it were accepted that this branch of the serv[illegible] should in the main be organised upon lines primarily contemplating an Indian staff, it appears of importance to pitch the salaries of some of the more influential and responsible posts on a scale which will attract the really able men, whether Indian or European.

(c) A further criticism of the proposals is that they are not adapted to the general trend of Indian educational policy, at any rate in the region of higher education. The progress of the Indian universities in the matter of higher teaching, both in the number of students attending the classes and in the specialised nature of the courses, demands more and more the assistance of highly specialised scholars and a certain measure of concentration of insti-

tutions. In paragraph 45 of their educational resolution of 1913 the Government of India declared their preference for the teaching as distinguished from the affiliating university. The proposals of the Dacca and Central Provinces Universities Committees, the Patna University scheme now under consideration, and the recent changes made in Calcutta for post-graduate teaching are all in the direction of an increased university control over certain forms of teaching and of a certain measure of concentration. Should this line of policy be developed in future and be extended to other parts of India, it is urged that the establishment of a Government service, with its regular conditions of pay, prospects, promotions, and transfers, will not be consistent with the needs and requirements either of new unitary and teaching universities or of reformed affiliating universities. If universities are to conduct certain forms of teaching, they should obviously do so through the agency of their own professors and not through the members of an outside service.

There seems, therefore, some need for re-adjusting the present proposals to suit such future possibilities. It is true that there are many difficulties in the way of the fulfilment of such a policy, but it would be unwise to embarrass its development by the reconstitution of the educational services on lines ill-adapted to the requirements of the universities of the future.

(*d*) It has also been suggested that the line of distinction between the administrative and professorial sides of the service should be drawn even more clearly and decisively than has been done by the Commission. Transfers between the two have evoked a certain amount of criticism in the past and, under any circumstances, are open to some objection. There is to-day an increasing need for specialised knowledge which a man who has been an inspector for some years cannot hope to have retained. Again, a professor can scarcely hope to attain the necessary intimacy with the Indian system of administration and that satisfactory knowledge of educational theory and practice which are required from a successful educational administrator.

On the other hand, it may be urged that it is undesirable to have too rigid a line of distinction; that the men in the higher administrative posts would be the better for having had some actual experience of teaching in India; and that professors would profit by having had some experience of administrative work.

(*e*) It may be contended also that the proposals are rather too rigid and that too little scope is given for the employment of men of experience or of ripe scholarship from outside for short periods of time. Indian university education needs, at times, the services of men who have already achieved some distinction in scholarship or some experience of educational administration in other countries.

11. In setting out the above criticisms the Government of India must not be deemed to be prejudging the matters in issue. Their present object is merely to clarify these so as to assist in obtaining the well considered opinions of local Governments. The same remarks apply to the alternative suggestions which follow, which are intended to elucidate opinion and not to forestall it. Nor in so far as they may prove acceptable, are they necessarily intended for immediate adoption but rather to indicate what may reasonably be accepted as the main policy of future development. For without a definite goal in view it is impossible to devise any satisfactory scheme for the reorganisation of the educational services.

12. (A) It has already been suggested in paragraph 6 of this letter that a certain number of posts in the Indian Educational Service should be turned into special appointments. In accordance with the Commission's proposals, a number of posts roughly equivalent to one-third of the Indian Educational Service (reduced by the exclusion of special appointments) would be added and filled in India. It might be considered whether a larger proportion of Indians might not at once be obtained by the additional transfers of the posts in the Indian Educational Service now vacant owing to the war and other causes (some 37 in number) to that portion of class I which will be recruited in India either by direct recruitment or by promotion. If this were done, taking into account, on the one hand, the reduction in the cadre by the special appointment of research professors, and the probability, on the other hand, that a considerably larger number of Indians will be appointed in England by the Secretary of State from among those educated in that country, the Indian element in class I would, at the outset, more nearly approximate to the European. The Government of India, therefore, would be glad to hear from local Governments (*a*) whether, in their opinion, it would be possible to obtain from the Provincial Educational Service or by direct recruitment so large a number of suitable Indians in this country, and (*b*) whether it would be to the interests of Indian education immediately to fix the proportion of Europeans and Indians at half and half.

(B) In order to prepare the way for a larger recruitment of Indians than is provided for by the Commission, it would also be necessary to fix a scale of pay which could easily be adapted to such altered circumstances in the future, for it would be a matter of great difficulty to reduce the scale of salaries after the proportion of officers has become very largely Indian. For class I, therefore, pay on the analogy of that recommended by the Commission (para-

graph 58) for services requiring high initial qualifications, *viz.*, Rs. 300—$\frac{50}{2}$—500—50—1,050, might be accepted, subject to the grant of special allowances for posts of special importance. There might also be a special allowance of Rs. 200 a month for officers recruited in Europe which should be given also to those few Indians now serving in the Indian Educational Service on full rates of pay. Selection grades would be created, as proposed by the Commission, and would be open to members of class I whether recruited in England or in India.

(C) In view of the difficulties referred to in paragraph 5 above, it might be better to hold the twenty research professorships in abeyance, at any rate for the present—a course which would make it the more desirable to accept the Commission's proposals regarding the selection grades. Should, however, the constitution of unitary and teaching universities become the general policy in the future, it would probably be the best course to transfer a number of posts from the selection grades of class I to the establishments of these universities. It would be premature at present to discuss how and by whom appointments would be made to these new posts, but recruitment would no doubt occassionally be from the ranks of class I of the Government service, provided it were possible to find applicants with the necessary specialised qualifications. Such appointments would give a certain number of officers more favourable opportunities for teaching and research than they can have under the existing system.

Similarly, in reference to the administrative side [*vide* paragraph 10 (*b*) *ante*] it may be considered advisable by local Governments to treat the directorship of public instruction in the manner proposed in paragraph 26 of annexure IV to the Commission's report.

It might also be considered whether a certain number of the posts which would ordinarily be included in class I should not be removed from the cadre and left open to be filled by any persons who appear to be peculiarly fitted to discharge the duties attached to them, with the addition to the ordinary salary of such allowance as seemed called for by the qualifications and experience of the person specially selected. In other words, special need may arise from time to time for securing the highest possible talent to fill some of the posts in the educational service, such as a particular inspectorship or the principalship of an important college or the headmastership of a certain high school. There should, in such cases, be a certain latitude of selection which would afford to local Governments the scope necessary for securing the services of the most highly qualified persons irrespective of race, creed or departmental claim. The Government of India would be glad to receive suggestions from local Governments as to what posts might thus be earmarked and some rough estimate of the additional cost involved.

13. The object of the suggestions made in the preceding paragraph is primarily to effect, as regards the immediate future, a stage of transition between the past, when education was very largely in the hands of Europeans, and a time when the reverse will be the case. They are also aimed at laying down a general policy for the future organisation of the Department. It is also desirable to have always in view the possible development of affiliating into teaching universities.

Should the proposals above indicated be carried out, it is possible to postulate (*a*) a service consisting of two classes carrying respectively rates of pay amounting to (1) Rs. 350 rising to Rs. 1,050 with the allowances suggested in paragraph 12 (B) above and selection grades up to Rs. 1,750, and (2) Rs. 250 rising to Rs. 500 and, in the selection grades, to Rs. 700, (*b*) a small number of posts on the administrative side which will be filled up by Government with an eye to efficiency and merit rather than to the claims of a special service and whose incumbents would keep the Indian system of education sufficiently in touch with those of other countries, and (*c*) a number of specialist professors attached to teaching universities, who by their scholarship and experience would maintain a high standard of teaching in the higher grades, and influence the general administration of the universities.

With this end in view I am to invite the opinions of local Governments on these proposals in general and also on the special points (*a*) whether the system of what may be called European allowances is practicable, (*b*) whether the rates of salary suggested are suitable, and (*c*) whether the general idea underlying sub-paragraph (C) of the preceding paragraph is based on sound principles.

14. The Government of India would be glad to learn the views of each local Government, firstly, as to the class of scheme which they would advocate, *viz.*, a scheme on the lines proposed by the Commission or one on the lines sketched out in paragraph 12 of the present communication, and, secondly, whether in the scheme advocated by the local Government any changes of substance are proposed in modification of the outline given in this letter. It is requested that a reply to this letter may be despatched so as to reach the Government of India by the 30th November next.

15. I am in conclusion to suggest for the consideration of $\frac{\text{His Excellency the Governor in Council}}{\text{His Honour the Lieutenant-Governor in Council, etc.}}$ that, in view of the importance which His Majesty's Secretary of State attached to the early

submission of proposals in regard to the Department of Education, it might be desirable, with a view to expedite matters, to appoint a strong provincial committee, on which influential Indian opinion should be represented, to consider and report to the local Government upon the proposals dealt with in this letter.

16. The Government of India desire to elicit public opinion to the fullest extent upon the subject of the educational services, which has long attracted widespread interest. They have accordingly decided to publish this circular letter in the forthcoming *Gazette of India.*

E. D. MACLAGAN,

Secretary to the Government of India.

ARMY DEPARTMENT.

Simla, the 19th October, 1917.

MEDICAL DEPARTMENT.

No. 1790.—In supersession of the orders published in Army Department Notification No. 82, dated the 19th January 1917, the Governor-General in Council is pleasad to notify (with reference to the notifications noted in the margin)* that, pending the resumption of normal conditions, the following rules shall govern the claims of officers of the Indian Medical Service to accelerated promotion :—

* Military Department Notification No. 139, dated the 17th February 1905.

Army Department Notification No. 282, dated the 7th April 1911.

Army Department Notification No. 822, dated the 29th September 1911.

Army Department Notification No. 1173, dated the 24th December 1914.

(*i*) (*a*) *Officers under 12 years' service at outbreak of war :—*

Those who qualified in part, and those on study leave or combined study leave who were recalled to duty, shall receive accelerated promotion with pay and position.

(*b*) *Officers who had completed 12 years' service and over at outbreak of war :—*

Those who qualified in part or who were recalled from study leave or combined study leave, shall receive accelerated promotion with advantages of position but without back pay: provided that in the opinion of the Director-General, Indian Medical Service, such officers produce satisfactory evidence of their intention to have qualified fully before the expiry of 16 years' service.

(*ii*) In the case of all other officers, the period within which they are required to qualify for accelerated promotion, *i.e.*, (while in the rank of Captain or within four years of their promotion to the rank of Major) shall be extended by a period equivalent to the duration of the war. Officers qualifyng within the latter period shall receive exactly the same concessions as if they had qualified within the prescribed time.

JUDICIAL.

No. 1791.—In exercise of the powers conferred by section 113 of the Indian Army Act, 1911 (VIII of 1911), the Governor-General in Council is pleased to direct that persons

wishing to serve as combatants in the Indian Signal Company for the duration of the present war, shall be enrolled and attested on the following form :—

FORM No. I-C.

COMBATANTS.

Enrolment of

No. ________ Name ____________________ as a combatant in the Indian Signal Company.

Questions to be put before Enrolment.

You are warned that if after enrolment it is found that you have given a wilfully false answer to any of the following nine questions you will be liable to be punished as provided in the Indian Army Act.

1. What is your name ?	1. ____________
2. What is your father's name ?	2. ____________
3. What is your religion, class and tribe ?	3. ____________
4. What is your Village, Thana, Pergunnah/Tehsil and District ?	4. Village ____________ Thana ____________ Pergunnah/Tehsil ____________ District ____________
5. Have you ever been imprisoned by the Civil Power ?	5. ____________
6. Do you now belong to His Majesty's Forces, the Reserve, or the Imperial Service Troops of any Native State or the Nepal State Army ?	6. ____________
7. Have you ever served in His Majesty's Forces, the Reserve or the Imperial Service Troops of any Native State or the Nepal State Army ? If so, state in which, and the cause of discharge* and also whether you desire your previous service in His Majesty's Forces to reckon towards good conduct pay, pension or gratuity, by refunding any gratuity or pension you may have received on or since discharge in not more than 36 monthly instalments, counting from date of re-enlistment ?	7. ____________
8. Have you truly stated the whole, if any, of your former service ?	8. ____________
9. Are you in receipt of any allowance from Government, if so, on what account ?	9. ____________
10. Are you willing to be enrolled in the Indian Signal Company ?	10. ____________
11. Are you willing to go wherever ordered, by land or sea, to any place except on overseas theatre of operations and allow no caste usages to interfere with your military duty ?	11. ____________
12. Are you willing to be vaccinated or re-vaccinated ?	12. ____________

* If so, the recruit should be asked to produce his discharge certificate.

13. Are you willing to serve until discharged in accordance with the following condition, provided His Majesty shall so long require your services? 13.______

When you have served till the conclusion of the present war, you will be entitled to receive your discharge with all convenient speed.

I ______ do solemnly declare that the above answers made by me to the above questions are true and that I am willing to fulfil the engagements made.

Signature of Recruit ______

Signature of Witness ______

CERTIFICATE OF ENROLLING OFFICER.

The conditions of the service for which he is now enrolled were read and explained to the above-named person by me (in my persence).

After having cautioned him that if he made any false answer to any of the above questions Nos. 1 to 9, he would be liable to be punished as provided in the Indian Army Act, I put these questions to him and his answer to each question has been duly entered as replied to.

I am satisfied that he fully understands the questions put to him and consents to the conditions of service.

Signed at ______ this ______ day of ______ 19

Signature of Enrolling Officer ______

ATTESTATION.

Certified that the above-named person took the prescribed $\frac{\text{oath}}{\text{affirmation}}$ before me at ______ this ______ day of ______ 19 .

Signature of Attesting Officer ______

No. 1792.—In exercise of the powers conferred by section 13 of the Indian Defence Force Act, 1917 (III of 1917), the Governor-General in Council is pleased to direct that the following amendments shall be made in the Indian Defence Force Rules, 1917, namely :—

1. In rule 16 of the said rules for categories C, D and E, the following shall be substituted, namely :—

" C. Unfit for military service but likely to become fit for inclusion in category A or B within six months.

D. Unfit for military service and unlikely to become fit for inclusion in category A or B within six months."

2. For rule 17 of the said rules, the following shall be substituted, namely :—

"17. (1) Persons who are classified in category C or D of medical fitness shall be exempted from military service and conditional certificates of exemption in Form I set out in Schedule I of these rules shall be issued to such persons accordingly by the competent military authority.

Exemption on medical grounds.

(2) Any person —

(*a*) who has received a certificate of exemption in accordance with the provisions of sub-rule (1), or

(*b*) who has at any time been exempted from military service on the ground of ill-health or infirmity, or

(*c*) who has at any time been classified under these rules as fit to perform the courses of training or instruction specified by the regulations made under the Act by the Commander-in-Chief in India for persons deemed to be enrolled for local military service,

may from time to time be required by the competent military authority to present himself for further medical examination ;

Provided that no person who at his last examination was classified as permanently unfit for any service, or as unfit for military service and unlikely to become fit for inclusion in category A or B within six months, shall be required to present himself for further medical examination within six months thereof."

3. In rule 18 the words "in accordance with the terms of a certificate of exemption issued under rule 17" shall be omitted.

A. H. BINGLEY, *Major-General*,
Secretary to the Government of India.

INDIAN MUNITIONS BOARD.

NOTIFICATIONS.

Simla, the 18th October, 1917.

No. H.-1497-213.—In pursuance of section 2 of the Defence of India (Criminal Law Amendment) Act, 1915, as subsequently amended, the Governor General in Council is pleased to direct that the following amendment shall be made in the Defence of India (Tanning Materials) Rules, 1917, published with the Notification of the Government of India in the Department of Commerce and Industry, No. 255-C.W.D., dated the 27th January 1917, namely :—

After rule 4 of the said Rules, the following rule shall be inserted, namely :—

"4-A. (1) No person shall despatch or cause to be despatched by railway any *tarwad* bark (*Cassia auriculata*) from any railway station in the Bombay Presidency on the following railways or portions thereof, *viz.* :—

Prohibition of despatch of *tarwad* bark by rail from certain areas except on certain conditions.

The Great Indian Peninsula Railway,

The Bombay, Baroda and Central India Railway,

The Madras and Southern Mahratta Railway,

The Nizam's Guaranteed State Railway,

unless consigned to the Deputy Controller (Hides), Dharavi, Bombay, except in accordance with the terms of a license issued by the said Deputy Controller.

(2) Any person who commits, or attempts to commit, or abets or attempts to abet the commission of any act prohibited by sub-rule (1) shall be punishable with imprisonment of either description which may extend to six months, or with fine which may extend to one thousand rupees, or with both."

The 19th October, 1917.

No. G.-93.—In pursuance of section 2 of the Defence of India (Criminal Law Amendment) Act, 1915 (IV of 1915), as subsequently amended, the Governor General in Council is pleased to direct that the following amendment shall be made in the Defence of India (Consolidation) Rules, 1915, as subsequently amended, namely :—

In sub-rule (1) of rule 11-A of the said Rules, after the words "in the order" the following shall be added, namely :—

"and may by the same order require any such person to refrain from disposing of any part of his stock of any such product, article or thing until such particulars have been given and for such further period thereafter not exceeding fourteen days as may be specified in the order."

T. RYAN,
Secretary, Indian Munitions Board.

FROM THE "GAZETTE OF INDIA," DATED SIMLA, SATURDAY, OCTOBER 27, 1917.

HOME DEPARTMENT.

NOTIFICATIONS.

ESTABLISHMENT.

Simla, the 24th October 1917.

No. 1176.—The following regulations respecting the examination of candidates for the Indian Civil Service to be held in August 1918 are published for general information :—

(*Copies of this paper may be obtained on application to the Secretary to the Government of India, Home Department.*)

NOTICE.

An Open Competitive Examination for the Indian Civil Service will be held in London, commencing on the 1st August 1918, under the Regulations, a copy of which is sent herewith.

The number of vacancies to be filled will be announced hereafter.

No concurrent examination will be held either for Clerkships (Class I) in the Home Civil Service or for Eastern Cadetships in the Colonial Service.

No person will be admitted to examination from whom the Secretary, Civil Service Commission, has not received on or before the 1st June an application in the handwriting of the Candidate on the prescribed form, a copy of which is sent herewith. No allegation that an Application Form or a letter respecting such form has been lost or delayed in the post will be considered by the Commissioners unless the person making such allegation produces a Post Office certificate of posting. Candidates who delay their applications until the last days will do so at their own risk.

Acknowledgments of such Application Forms are sent, and any Candidate who has filled up and returned the printed Application Form but has not received an acknowledgment of it within four complete days should at once write to the Secretary, Civil Service Commission, Burlington Gardens, London, W.-1. Failure to comply with this provision will deprive the Candidate of any claim to consideration.

The Order for Admission to the Examination will be posted early in July to the address given on the Form of Application. It will contain instructions as to the time and place at which the Candidate will be required to attend; and as to the manner in which the prescribed fee (£6) is to be paid.

Civil Service Commission,
September 1917.

EXAMINATIONS FOR THE INDIAN CIVIL SERVICE.

REGULATIONS.

*** *The following Regulations, made by the Secretary of State for India in Council, are liable to alteration from year to year.*

1. An examination for admission to the Indian Civil Service, open to all qualified persons, will be held in London in August of each year for such number of appointments to that Service as the Secretary of State may on each occasion determine. The date of the examination and the number of appointments to be made for each Province will be announced beforehand by the Civil Service Commissioners.

2. No person will be deemed qualified who shall not satisfy the Civil Service Commissioners :—

(*i*) (*A*) That save as hereinafter provided he is a British subject.

(*B*) That if he (being a British subject) or his father or his mother was not born within His Majesty's Dominions and allegiance then at the time of his birth his father was a British subject and that such father still is or continued to be till his death a British subject.

Provided that a ruler or subject of any State in India in respect of whom the Governor-General in Council has made a

declaration under section 96-A of the Government of India Act, 1915, as amended by section 3 of the Government of India (Amendment) Act, 1916, may be considered eligible.

(ii) That he had attained the age of twenty-two, and had not attained the age of twenty-four on the first day of August of the year in which the Examination is held, or that he is in a position to claim such a concession under the provisions of the Appendix to these Regulations as will render him eligible.*

[*N.B.—In the case of Natives of India it will be necessary for a Candidate to obtain a certificate of age and nationality issued under Notification of the Government of India, No. 2252, dated 21st August, 1888, as amended by Notification No. 404, dated 19th May, 1898, and signed, should he be a resident in British India, by the Secretary to Government of the Province, or the Commissioner of the Division within which his family resides, or should he reside in a Native State, by the highest Political Officer accredited to the State in which his family resides.*]

(iii) That he has no disease, constitutional affection, or bodily infirmity, unfitting him, or likely to unfit him, for the Indian Civil Service.†

(iv) That he is of good moral character.

2. (A) No person will be eligible for admission to the Indian Civil Service who has made before any Tribunal established under the Military Service Acts, 1916, an application for the issue to him of a certificate of exemption from the provisions of those Acts on the ground of a conscientious objection to the undertaking of combatant service.

3. No person who, in a previous year, accepted the offer of a nomination as a Selected Candidate for the Indian Civil Service and subsequently resigned his position as a Selected Candidate, will be admitted to the examination.

4. Should the evidence upon the above points be *primâ facie* satisfactory to the Civil Service Commissioners, the Candidate, on payment of the prescribed fee, will be admitted to the Examination. The Commissioners may, however, in their discretion, at any time prior to the grant of the Certificate of Qualification hereinafter referred to, institute such further inquiries as they may deem necessary; and if the result of such enquiries in the case of any Candidate should be unsatisfactory to them in any of the above respects he will be ineligible for admission to the Indian Civil Service, and, if already selected, will be removed from the position of a probationer.

5. The Open Competitive Examination will take place only in the following 38 subjects (a):—

		Marks.
1.	English Composition	500
2.	Sanskrit Language and Literature	800
3.	Arabic Language and Literature	800
	Greek, not less than two sub-divisions, of which one must be Translation :—	
4.	Translation	400
5.	Prose Composition	200
6.	Verse Composition	200
7.	Literature, etc.	300
	Latin, not less than two sub-divisions, of which one must be Translation :—	
8.	Translation	400
9.	Prose Composition	200
10.	Verse Composition	200
11.	Literature, etc.	300
12.	English Language and Literature	600

* The Appendix referred to is printed on the 6th page.

† The Civil Service Commissioners will regard no person as constitutionally fitted for appointment to the Indian Civil Service who has not been satisfactorily vaccinated within the last seven years.

(a) A Syllabus, defining the character of the Examination in the various subjects, may be obtained on application to the Secretary, Civil Service Commission, London, W. I.

		Marks.
13.	Italian, Translation, Composition and Conversation ...	400
14.	Italian, History of the Language and Literature	200
15.	French, Translation, Composition and Conversation ...	400
16.	French, History of the Language and Literature	200
17.	German, Translation, Composition and Conversation ...	400
18.	German, History of the Language and Literature ...	200

The History of these Languages and their Literatures can only be taken by candidates who also offer themselves for the rest of the examination in those languages.

19.	Lower Mathematics	1,200
20.	Higher Mathematics	1,200

Natural Science, *i.e.*, any number not exceeding *four* of the following, or *three* if both Lower and Higher Mathematics be also taken :—

21.	Chemistry	600
22.	Physics	600
23.	Geology	600
24.	Botany	600
25.	Zoology	600
26.	Animal Physiology	600
27.	Geography	600
28.	Greek History (Ancient, including Constitution) ...	500
29.	Roman History (Ancient, including Constitution) ...	500

English History, either or both sections may be taken :—

30.	Section I., to A.D. 1485	400
31.	Section II., A.D. 1485 to 1848	400
32.	General Modern History	500
33.	Logic and Psychology	600
34.	Moral and Metaphysical Philosophy	600
35.	Political Economy and Economic History	600
36.	Political Science	500
37.	Roman Law	500
38.	English Law	500

From the marks assigned to Candidates in each subject such deduction will be made as the Civil Service Commissioners may deem necessary in order to secure that no credit be allowed for merely superficial knowledge.

Consistently with the limitations specified above Candidates are at liberty to name any of the foregoing subjects, provided that the maximum number of marks that can be obtained from the subjects chosen is limited to 6,000. If this maximum is exceeded by a Candidate's selection he will be required to indicate one of his subjects, the marks for which should, in his case be reduced so as to bring his maximum marks within the prescribed limit. The marks so reduced will be subject to a correspondingly reduced deduction.

Moreover, if a Candidate's handwriting is not easily legible a further deduction will, on that account, be made from the total marks otherwise accruing to him*.

6. A list of the competitors shall be made out in order of their proficiency as disclosed by the aggregate marks finally awarded to each competitor, and in that order so many competitors, up to the determined number of appointments, as are found by the Civil Service Commissioners to be qualified by examination, shall be designated to be Selected Candidates for the Indian Civil Service, provided that they appear to be duly qualified in other respects. Should any Selected Candidate become disqualified the Secretary of State for India will determine whether the vacancy thus created shall be filled or not. In the former case the Candidate, next in order of merit, and in other respects duly qualified, shall be deemed to be a Selected Candidate.

*It is notified for general information that the number of marks deducted for bad handwriting may be considerable.

7. Selected Candidates, before proceeding to India, will be on probation for one year at the end of which time they will undergo an examination, called the Final Examination, in the following compulsory subjects (*b*) :—

	Marks.
1. Indian Penal Code	400
2. Code of Criminal Procedure	200
3. The Indian Evidence Act	200
4. Indian History	400
5. The principal Vernacular Language of the Province to which the Candidate is assigned	400

The principal Vernacular Language prescribed for each Province to which Candidates are assigned is as follows :—

For the United Provinces of Agra and Oudh, the Punjab, or the Central Provinces ... ... Hindustani.
For Bengal or Assam ... ... Bengali.
(unless it is the Candidate's mother tongue).
For Bihar and Orissa ... ... Hindustani.
For Burma ... ... Burmese.
For Bombay ... ... Marathi.

(unless it is the Candidate's mother tongue).

For Madras ... ... Tamil or Telugu.

(at the option of the Candidate).

In Hindustani the Candidate will be required to be acquainted with both the Persian and the Nagari character.

A Candidate assigned to Bengal or Assam, whose mother tongue is Bengali, must offer for examination Hindustani ; a Candidate assigned to Bombay, whose mother tongue is Marathi, must offer for examination Hindustani ; and a Candidate assigned to Madras, whose mother tongue is either of the languages shown against his Province, must offer the other for examination.

8. Selected Candidates may in addition offer in the Final Examination one of the following optional subjects :—

	Marks.
1. Hindu and Muhammadan Law	450
2. Sânskrit	400
3. Arabic	400
4. Persian	400
5. Hindustani	400

No Candidate who offered Sanskrit or Arabic at the Open Competition may offer the same language at the Final Examination ; and only Candidates assigned to the Province of Burma may offer Hindustâni as an optional subject.

9. In the Final Examination, as in the Open Competition, the merit of the Candidates examined will be estimated by marks (which will be subject to deductions in the same way as the marks assigned at the Open Competition), and the number set opposite to each subject denotes the greatest number of marks that can be obtained in respect of it. The examination will be conducted on paper and *vivâ voce*, as may be deemed necessary.

If any Candidate is prevented by sickness or any other adequate cause from attending such examination the Commissioners may, with the concurrence of the Secretary of State for India in Council, allow him to appear at the Final Examination to be held in the following year, or at a special examination.

10. The Selected Candidates will also be tested during their probation as to their proficiency in Riding.

The examinations in riding will be held as follows :—

(1) Shortly after the result of the Open Competitive Examination has been declared, or at such time or times as the Commissioners may appoint during the course of the probationary year.

(*b*) Instructions, showing the extent of the examination, will be issued to Selected Candidates, as soon as possible after the result of the Open Competition is declared.

(2) Again, at the time of the Final Examination. Candidates who may then satisfy the Commissioners that they are sufficiently at home in the saddle for the efficient performance of all the duties of the Indian Civil Service will be awarded marks ranging between 101 and 200, according to the degree of proficiency displayed, to be added to their marks in the Final Examination. Candidates who fall short of this adequate proficiency but show such minimum proficiency as is evidence that, with a moderate amount of practice they can attain full proficiency, will receive marks ranging between 1 and 100; they will be allowed to proceed to India and will, on their arrival there, be subjected to such further tests in riding as may be prescribed by their Government, and shall receive no increase to their initial salary until they have passed such tests to the satisfaction of that Government

A Candidate who fails at the end of the year of probation to satisfy the Civil Service Commissioners that he has reached the minimum standard of proficiency in riding, will be liable to have his name removed from the list of Selected Candidates.

11. The Selected Candidates who, on examination, shall be found to have a competent knowledge of the subjects specified in Regulation 7, and who shall have satisfied the Civil Service Commissioners of their eligibility in respect of nationality, age, health, character, conduct during the period of probation, and ability to ride, shall be certified by the said Commissioners to be entitled to be appointed to the Indian Civil Service provided they shall comply with the regulations in force, at the time, for that Service.

12. Persons desirous to be admitted as Candidates must apply on forms which may be obtained from "The Secretary to the Civil Service Commissioners, London", at any time after the 1st December, in the year previous to that in which the examination is to be held. No person will be admitted to the examination from whom the Secretary to the Civil Service Commissioners has not received on or before the 1st June (or, if that date should fall on a Sunday or public holiday, then, on or before the first day thereafter on which their office is open), in the year in which the examination is to held, an application, in the handwriting of the Candidate, on the prescribed form.

APPENDIX.

1. Any person who has joined since the 4th August, 1914, or may join during the present war, the Army or Navy or Royal Marines, or has rendered or may render during the same period actual military service in the Special Reserve or Territorial Force, Royal Naval Reserve or Royal Naval Volunteer Reserve, may, if eligible in point of age under the Regulations, as they now stand for admission to the examination or competition held in 1915, 1916, or 1917 (but over age in 1916, 1917, or 1918, respectively), deduct from his actual age at the time of the examination or competition held in 1916, 1917 or 1918, as the case may be :—

(a) The actual period of such service, if it has not exceeded three months.

(b) One year, if the actual period of service has exceeded three months. No candidate will be allowed to deduct more than one year from his actual age.

2. The same concession may also be granted to those who have been employed during the same period in connection with the armed forces of the Crown at home or abroad giving their whole time and under obligation to serve for the duration of the war or until their discharge, or for any period not terminable at their own option, provided that their employment be not on ordinary commercial terms, such as that of Assistant Paymasters, Clerks, artisans, and the like.

3. The grant of the concession described in paragraph (2) will be at the discretion of the Civil Service Commissioners, whose decision in each case will be final. Candidates who contemplate applying for an age deduction under (2) will do well to apply to the Civil Service Commission for a ruling on their case.

4. Candidates to be eligible for the concessions in (1) or (2) must furnish an official certificate of the period and satisfactory character of their service, and if any doubt arise whether the service of any candidate is of the kind contemplated, the Secretary of State for India in Council reserves to the Civil Service Commissioners the right to decide the case upon its merits.

The Civil Service Commissioners are authorized by the Secretary of State for India in Council to make the following announcements :—

(i) Selected Candidates will be allotted to the various provinces upon a consideration of all the circumstances, including their own wishes; but the requirements of the Public Service will rank before every other consideration.

(*ii*) Except in the case of persons continuing to receive Scholarship allowances of equal or greater amounts from the Government of India an allowance amounting to £150 will be given to any Candidate who passes his probation at one of the Universities or Colleges which have been approved by the Secretary of State, *viz.*, the Universities of Oxford, Cambridge, Dublin, Glasgow, Edinburgh, St. Andrews, and Aberdeen; the School of Oriental Studies, London Institution, Finsbury Circles ; Victoria University, Manchester.

This allowance will be paid to the Selected Candidate in four instalments on the following dates, respectively :—December 24th, after his selection, March 25th, June 24th, and the date of his signing his covenant on being finally appointed to the Service.

An allowance on account of passage to India will be paid to each newly appointed civilian to the amount of £40, for passage to Calcutta, Madras or Bombay, and £50 for passage to Rangoon. These allowances will only be paid after production of evidence that the Officer has engaged a First Class passage. An Officer who prefers it can have a First Class passage taken for him by the India Office in lieu of receiving a passage allowance. Application giving proposed dates of sailing should be made to the Secretary, Judicial and Public Department, India Office, London S. W. I.

The payment of each of the first three instalments will be conditional on the receipt by the Secretary of State, through the Civil Service Commissioners, of a Certificate that the Candidate has fulfilled up to date the requirements of the Authorities, and shown satisfactory conduct at the Authorized University or College ; the fourth and final instalment will be paid as soon as the Selected Candidate has signed his covenant, and for its payment no certificate from College Authorities will be required.

The whole probation must ordinarily be passed at the same Institution. Migration will not be permitted except for special reasons approved by the Secretary of State.

(*iii*) Each Candidate will be required before receiving the first instalment of his allowance to execute an agreement binding himself and one surety, jointly and severally, to refund all monies he may have received from the Secretary of State for India in the event of—

(1) his failure to pass the Final Examination within the time prescribed by the Regulations, and to satisfy the Civil Service Commissioners of his fitness for admission to the Indian Civil Service, or

(2) his subsequent failure to execute the usual covenant, and to proceed to India, as and when he shall be directed by the Secretary of State for India.

(*iv*) All Candidates obtaining Certificates will be also required to enter into covenants by which, among other things, they will bind themselves to make such payments as under the rules and regulations for the time being in force, they may be required to make towards their own pensions or for the pensions of their families. The stamps payable on these covenants amount to £1.

(*v*) The seniority in the Indian Civil Service of the Candidates obtaining Certificates will be determined according to the order in which they stand on the list resulting from the combined marks of the Open Competitive and Final Examinations, but may ultimately be affected by appointments made by the Secretary of State under the Temporary Provisions Act, 1915.

(*vi*) Candidates obtaining Certificates will be required to report their arrival in India within such period after the grant of their Certificates of Qualification as the Secretary of State may in each case direct.

(*vii*) Candidates who fail to satisfy the Civil Service Commissioners at the Final Examination held in any year will be definitely rejected, and will not be allowed to present themselves for re-examination, unless it shall appear to the Secretary of State in Council, after reference to the Civil Service Commissioners, that such failure is due to circumstances, wholly exceptional and beyond the control of the Candidate.

Civil Service Commission

September, 1917.

A Manual of Rules and Regulations applicable to members of the Indian Civil Service has been compiled by permission of the Government of India, and may now be procured from the undermentioned Agents for the sale of Indian Official publications. Price 1*s.* 0*d.* London.—A. Constable and Company, Ltd., 10, Orange Street, Leicester Square, W. C. 2 ; P. S. King and Son, 2 and 4, Great Smith Street, Westminster, S. W. 1 ; Kegan Paul, Trench, Trubner and Company, 68, Carter Lane, E. C. 4, and 25, Museum Street, W. C. 1 ; B. Quaritch, 11, Grafton Street, New Bond Street, W. 1 ; Henry S. King and

Company, 65, Cornhill, E.C., 3; Grindley and Company, 54, Parliament Street, S. W. 1; T. Fisher Unwin, Ltd., 1, Adelphi Terrace, W.C. 2; W. Thacker and Company, 2, Creed Lane, Ludgate Hill, E.C., 4; Luzac and Company, 46, Great Russell Street, W.C. 1; W. Wesley, 28, Essex Street, Strand, W.C. 2. Edinburgh.—Oliver and Boyd, Tweeddale Court. Dublin.—E. Ponsonby, Ltd., 116, Grafton Street. Oxford.—B. H. Blackwell, 50 and 51, Broad Street. Cambridge.—Deighton, Bell and Company, Trinity Street, France.—Ernest Leroux, Rue Bonaparte, Paris. Holland.—Martinus Nijhoff, The Hague.

The Commissioners have been requested by the Secretary of State for India to draw the attention of Selected Candidates to the prefatory note attached to this manual, as it is considered important that it should be clearly understood that this compilation is not to be regarded in any other light than that of a collection, made for facility of reference, of certain information and rules, that it is by no means exhaustive and that it is liable to such modifications as may from time to time be sanctioned by competent authority.

INDIAN CIVIL SERVICE.

Syllabus of an Open Competitive Examination for the Indian Civil Service to be held in the year 1918, and of any other competition that may be held in combination therewith.

In view of the importance of legible handwriting in the public service, Candidates are warned that the provision as to deductions for bad handwriting in these competitions will be strictly enforced.

Candidates are warned that full marks cannot be obtained on any paper unless the whole of it is answered, or, in cases where the number of questions to be answered is specified, unless the full number specified is answered.

English Composition.—An Essay to be written on one of several specified subjects.

Sanskrit Language and Literature.—Translation from Sanskrit; composition in Sanskrit; Sanskrit Literature, including the life, thought, and antiquities of Ancient India, together with such knowledge of history as bears upon the subject; questions on the Sanskrit Language (including questions on Philology).

Composition will be required in Classical Sanskrit alone; elsewhere Vedic Sanskrit is also included.

Candidates are expected to make a special study of the Seventh Mandala of the Rig-veda, but other Vedic hymns may also be set in the examination.

Arabic Language and Literature.—Translation from Arabic; set composition and free composition in Arabic; Arabic Literature, including the life and thought of the Arabs as shown in the literature, together with such knowledge of history as bears upon the subject; questions on the Arabic language (including questions on Philology).

Greek Literature.—Questions on the Greek Language (including questions on Philology), Literature, and Antiquities.

Latin Literature.—Questions on the Latin Language (including questions on Philology) and on Roman Literature and Antiquities.

English Language and Literature.—The Examination will be in two parts. In the one Candidates will be expected to shew a general acquaintance with the course of English Literature, as represented in the chief writers in verse and prose, between the reign of Edward III and the death of Queen Victoria.

A minute and detailed knowledge will not be looked for in this part of the Examination; but its aim will be to test how far the Candidates have studied at first hand the chief productions of the greatest English writers, and are acquainted with the leading characteristics of their thought and style, and with the place which each of them occupies in the history of English Literature.

The other part of the Examination will relate to one of the following periods, which will follow each other year by year in rotation :—

Period I : 1360 to 1600, Chaucer to Spenser.
Period II : 1600 to 1660, The later Elizabethans.
Period III : 1660 fo 1744, The age of Dryden and Pope.
Period IV : 1744 to 1800, From the death of Pope to the death of Cowper.
Period V : 1800 to 1832, Nineteenth Century writers to the death of Scott.
Period VI : 1832 to 1892, From the death of Scott to the death of Tennyson.

The examination in this part will require from the Candidates a more minute acquaintance with the history of the English Language and Literature, as illustrated in the chief works produced in each period, and will be based to a considerable extent, but by no means exclusively, on certain books specified each year by the Commissioners. The names and other indications placed beside the dates are intended to suggest the general character of the literary development of the period, and, consequently, the natural limits of the Examination. All the works of Shakespeare and Milton, for example, will be regarded as falling within the period 1600 to 1660; all the works of Wordsworth and Coleridge within the period 1800 to 1832 ; all the works of Carlyle, Landor, and Macaulay within the period 1832 to 1892.

For the year 1918, Period I (1360—1600) is prescribed, and the following are the specified books :—

Chaucer.—Canterbury Tales :—The prologue, The Nonne Prestes Tale with Prologue ; The Pardoners Tale with Prologue ; Troylus and Criseyde.
Langland.—Vision of Piers the Plowman (Text A), Prologue and Passus I—IV.
Pollard.—English Miracle Plays, Varieties, and Interludes.
James I.—The King's Quair.
Malory.—Morte d' Arthur.
Udall.—Ralph Roister Doister.
Tottel's Miscellany.—The Poems of Surrey and Wyatt.
Ascham.—Toxophilus.
Sackville.—Gorboduc.
Spenser.—The Faerie Queene, Books I—III ; Mother Hubbard's Tale ; Shepherd's Calendar : April, July, October.
Lyly.—Endymion ; Euphues, the Anatomy of Wit.
Marlowe.—Dr. Faustus.
Ben Jonson.—Every man in his Humour.
Hooker.—Ecclesiastical Polity, Book I.
Oxford Book of English Verse, Nos. 1—122 and 165—204.

Italian Translation, Composition and Conversation.—In the conversation test importance is attached to pronunciation. The study of phonetics is an important aid to correctness of pronunciation.

Italian, History of the Language and Literature.—Italian Literature, including the life and thought as shown in the literature, together with such knowledge of history as bears upon the subject. Questions will be asked which demand a knowledge of the language in its early stages (*i. e.*, before the time of Dante), but such questions will not be obligatory. Candidates will not be required to write their answers in Italian.

French Translation, Composition and Conversation.—In the conversation test importance is attached to pronunciation. The study of phonetics is an important aid to correctness of pronunciation.

French History of the Language and Literature.—French Literature, including the life and thought as shown in the literature, together with such knowledge of history as bears upon the subject. Questions will be asked which demand a knowledge of the language in its early stages (*i. e.*, before 1500), but such questions will not be obligatory. Candidates will not be required to write their answers in French.

German Translation, Composition and Conversation.—In the conversation test importance is attached to pronunciation. The study of phonetics is an important aid to correctness of pronunciation.

German, History of the Language and Literature.—German Literature, including the life and thought as shown in the literature, together with such knowledge of history as bears upon the subject. Questions will be asked which demand a knowledge of the language in its early stages (*i. e.*, before 1500), but such questions will not be obligatory. Candidates will not be required to write their answers in German.

Lower Mathematics.—Plane Geometry including conic sections; Solid Geometry including the method of orthogonal projection; Algebra and Plane Trigonometry; Elementary Plane Co-ordinate Geometry; Elementary Mechanics of solids and fluids; Geometrical Optics; Elements of Differential and Integral Calulus with simple illustrations from other branches of the subject. The questions may involve the use of drawing instruments. The use of the slide rule is allowed.

Higher Mathematics.—Higher Algebra (including Theory of Equations), Plane and Spherical Trigonometry, Differential Calculus, Integral Calculus, Differential Equations, Analytical Geometry (Plane and Solid), Statics including Attractions, Dynamics of a Particle, Rigid Dynamics,, Hydrodynamics, the Mathematical Theory of Electricity and Magnetism. The questions may involve the use of drawing instruments. The use of the slide rule is allowed.

Chemistry, Physics, Geology, Botany, Zoology, Animal Pysiology.—Candidates are warned that the practical Examinations carry a large proportion of the marks.

Geography.—Geography as understood in the universities, not excluding topics which concern geography jointly with other subjects such as economics, history, physics, botany, and geology. There will be a practical test which will necessitate a knowledge of cartographical methods and notations, and for this test drawing instruments may be required.

Greek History.—Questions (*a*) on the General and (*b*) on the Constitutional History of Greece to the death of Alexander. Candidates will be expected to show a knowledge of the original authorities. They must also be prepared to answer questions on historical geography, and to draw sketch maps.

Roman History.—Qnestions (*a*) on the General and (*b*) on the Constitutional History of Rome to the death of Trajan. Candidates will be expected to show a knowledge of the original authorities. They must also be prepared to answer questions on historical geography, and to draw sketch maps.

English History.—The subject will include (*a*) the Political History of the British Isles and the Colonies, (*b*) the Constitutional History of England. Candidates should be acquainted with the following atthorities:—

Period I, to 1485: Stubbs, Select Charters, ninth edition [Clarendon Press].

Period II, 1485 to 1848; Prothero, Statutes and Constitutional Documents [Clarendon Press]; Gardiner, Documents of the Puritan Revolution [Clarendon Press].

In each period the number of marks assigned to the question or questions dealing with the text of the prescribed books will be about one-sixth of that assigned to the whole period. Candidates must be prepared to answer questions on historical geography, and to draw sketch maps.

General Modern History.—Candidates may, at their choice, be examined in any one of the following periods. Periods III, IV and V will include Indian History. Candidates are warned that high marks will not be awarded in this subject unless the text of the prescribed books has been carefully studied by them. Candidates must be prepared to answer questions ou historical geography, and to draw sketch maps.

I. From the accession of Charlemagne to the Third Crusade. [A. D. 800 to to A. D. 1193].

II. From the Third Crusade to the Diet of Worms. [A. D. 1193 to A. D. 1521].

III. From the Diet of Worms to the Death of Louis XIV. [A. D. 1521 to A.D. 1715].

IV. From the accession of Louis XV to the French Revolution of 1848. [A.D. 1715 to A.D. 1848.]

V. From the Peace of Paris to the Treaty of Berlin. [A.D. 1763 to A.D. 1878.]

Candidates should be acquainted with the following authorities:—

PERIOD I. 800—1193.

Einhard, Vita Caroli Magni, from 800 A.D. Editions:—(1) Pertz, (2). Scriptores Rerum Germanicarum, (3) Clarendon Press.

Lambert of Hersfeld, Annales. Editions :—(1) Pertz, (2) Scriptores Rerum Germanicarum.

Suger, Vita Ludovici VI. Editions :—(1) Migne, (2) Société de l' Histoire de France, 1868.

Otto of Freising, De gestis Friderici I. Editions :—(1) Pertz, (2) Scriptores Rerum Germanicarum. The continuators are included.

PERIOD II. 1193—1521.

Joinville, St. Louis. Editions :—(1) Petitot, (2) Michaud et Poujoulat, (3) Buchon, (4) Société de l' Histoire de France, 1868.

Philippe de Comines, Mémoires. Editions :—(1) Petitot, (2) Michaud et Poujoulat, (3) Buchon, (4) de Mandrot [Picard, Paris, 1901-3].

Machiavelli, The Prince. English translation by Thomson, published by the Clarendon Press.

PERIOD III. 1521—1715.

Sully, Mémoires, up to the Treaty of Vervins. Editions :—(1) Petitot, (2) Michaud et Poujoulat.

Torcy, Mémoires. Editions :—(1) Petitot, (2) Michaud et Poujoulat.

PERIOD IV. 1715—1848.

Frederick II, Histoire de mon Temps, *and* la Guerre de Sept Ans. Editions :—(1) Boutaric, (2) Oeuvres de Frederic II, published by Decker, Berlin, 1846.

Malmesbury (First Earl of). Diaries and Correspondence ; London, Bentley, 1844 ; Vol. II, Mission to the Hague, pages 66-443 ; Vol. III, Mission to Lisle, pages 369-599.

Metternich. Aus Metternich's Nachgelassenen Papieren ; Autorisirte Original-Ausgabe ; Vienna, 1880. Or in English translation :—Memoirs of Prince Metternich ; Richard Bentley and Son, London, 1880-1882. To be studied up to the year 1815.

PERIOD V. 1763—1878.

Malmesbury, as for Period IV.

Metternich, as for Period IV.

Bianchi. La Politique du Comte Camille de Cavour, 1852-1861 (Turin, 1885).

Bismarck. Gedanken und Erinnerungen von Bismarck . Edited by H. Kohl, Stuttgart, 1898). Or in English translation :—Bismarck, the Man and the Statesman ; Reflections and Reminiscences, etc. ; translated under supervision of A. J. Butler ; Smith and Elder, London, 1898. To be studied up to the year 1878.

Logic and Psychology.—The history of the subject will be included.

Moral and Metaphysical Philosophy.—The history of the subject will be included.

Political Economy and Economic History.—Candidates will be expected to possess a knowledge of economic theory ; of the existing economic conditions ; of statistical methods ; and of the history of industry, land tenure, and economic legislation in the United Kingdom.

Political Science.—Candidates will be expected to show a knowledge (1) of political theory and the history of political theory, and (2) of the development, and more especially the modern forms and functions, of political institutions. Political theory should be understood to include not only the theory of Legislation, but also the general theory of the state in its connection with kindred studies such as ethics, psychology, jurisprudence, public international law, and economics ; and candidates will be expected to show a knowledge of original authorities. Under the head of political institutions are included subjects such as early institutions and comparative polities.

English Law.—Law of Contract ; Law of Evidence ; Law of the Constitution ; Criminal Law ; Law of Torts.

CIVIL SERVICE COMMISSION,

SEPTEMBER, 1917.

Registered No. L. 864

The Government Gazette

PUNJAB AND ITS DEPENDENCIES.

Published by Authority.

LAHORE, FRIDAY, NOVEMBER 9, 1917.

PART II.

Republications from the "Gazette of India."

FROM THE "GAZETTE OF INDIA" EXTRAORDINARY, DATED DELHI, SATURDAY, NOVEMBER 3, 1917.

GOVERNMENT OF INDIA.

OFFICE OF THE MILITARY SECRETARY TO THE VICEROY.

NOTIFICATION.

Delhi, the 3rd November 1917.

No. 5802-M.—Intelligence having been received of the death of His Royal Highness Prince Christian, K.G., P.C., G.C.V.O., Court Mourning is ordered for four weeks from the 29th October, half mourning commencing from the 19th November 1917.

When attending at the Viceregal Court, ladies will appear in black until the 18th November and thereafter in half mourning (white, grey or mauve). Officers will, when in uniform and attending Viceregal Lodge, wear a crape band on the left arm throughout the period of Court Mourning.

By Command,

R. VERNEY, Lieut.-Col.,

Military Secretary to the Viceroy.

1511 PGG

FINANCE DEPARTMENT.

NOTIFICATION.

ACCOUNTS AND FINANCE.

PUBLIC DEBT.

Simla, the 31st October 1917.

No. 2377-F.—With reference to the notification in the Finance Department No. 2255-F., dated the 13th October 1917, it is notified for public information that the rate for nine months' treasury bills will be Rs. 96 per cent. with effect from Thursday the 1st November 1917 and until further notice, the rates for six and twelve months' bills remaining unchanged.

H. F. HOWARD,

Secretary to the Government of India.

DEPARTMENT OF COMMERCE AND INDUSTRY.

NOTIFICATIONS.

COMPANY LAW.

Delhi, the 3rd November 1917.

No. 1-D.—In exercise of the powers conferred by section 151 (2) of the Indian Companies Act, 1913 (VII of 1913), the Governor-General in Council is pleased to direct that the following amendments be made in item 5 of Table B-II of the first Schedule to the said Act, *viz.* :—

(1) After the words "as would have been payable" *insert* the words "in respect of such increase."

(2) In the second column of the said Table *delete* the entry "Rs. 5-0-0" against the said item No. 5.

IMPORT AND EXPORT REGULATIONS.

The 3rd November 1917.

No. 13175.—In exercise of the powers conferred by section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), the Governor-General in Council is pleased to direct that the following additions and alterations shall be made in the Schedule appended to this Department Notification No. 8413, dated the 21st July as subsequently amended, *viz.* :—

Additions.

American Dry Egg Co. (H. Kirschbaum)	Shanghai.
Dedeneff's (P. P.) Soap Factory	Harbin.
Dong Fong Tai	Shanghai.
Dupre, L. W.	"
Energie Electrique de Tientsin.	
Hispano Import and Export Co.	Shanghai.
Hong Yue Cotton Mill	"
Hudson's Bay Company of Canada.	
Hui Lun Dispensary	Swatow.
Kirschbaum (H.) (American Dry Egg Co.)	Shanghai.
Kongmoon Paper Mills	Canton.
Kroll & Co.'s Candle Factory	Harbin.
Kuang-ming Soap and Candle Factory	Ningpo.

London Varnish and Enamel Co., Ltd.	Shanghai.
Masada Yoko	Tientsin.
Prena Y Munoz	Shanghai.
Quan Yuen & Co.	"
Salomos (French Bakery)	Peking.
Shun Kee & Co.	Shanghai.
Union de Paris (Compagnie d' Assurances)	"
Upham, Frank S. & Co.	Peking.
Wing On Co. (Shanghai), Ltd.	Shanghai.
Zylstra & Co.	

Removals.

Glaeser (F. A.), Ltd. (Conrad Wm. Schmidt).

Schmidt, Conrad Wm. (F. A. Glaeser, Ltd.).

Alterations.

Bacha, M. & Co.	*should read*	Codsi Freres (Bacha, M. & Co.), Shanghai.
Grimshaw, R.	" "	Grimshaw, R. (S. Hinrichsen & Aron).
Madier Freres, Shanghai	" "	Madier Freres, Shanghai, Canton.

C. E. LOW,

Secretary to the Government of India.

ARMY DEPARTMENT.

Delhi, the 2nd November 1917.

Third Supplement, dated the 31st August 1917, to the "London Gazette" of the 31st August 1917, pages 9107, 9108, 9109 and 9110.

War Office,

31st August 1917.

The following are among the Decorations and Medals awarded by the Allied Powers at various dates to the British Forces for distinguished services rendered during the course of the campaign :—

His Majesty the KING has given unrestricted permission in all cases to wear the Docorations and Medals in question.

Decorations and Medals presented by

THE PRESIDENT OF THE FRENCH REPUBLIC.

Croix de Guerre.

Jemadar Moti Singh, Faridkot, Indian Army.

INDIAN DEFENCE FORCE.

1st Punjab Volunteer Rifles.

No. 1893.—Lieutenant Gerald Anstruther Wathen (Supernumerary List) resigns his commission. Dated 31st March 1917.

No. 1894.—In Army Department Notification No. 1712, dated the 6th October 1917, *for* "Second Lieutenant Robert Septimus Stowell" *read* "Lieutenant Vere Arthur Stowell."

JUDICIAL.

CANTONMENTS—REGULATIONS.

No. 1895.—The following draft of a notification which it is proposed to issue in exercise of the powers conferred by sections 23, 24 and 25, of the Cantonments Act, 1910 (XV of 1910), is published in pursuance of sub-section (1) of section 25 of the said Act, for the information of persons likely to be affected thereby.

The draft will be taken into consideration by the Governor-General in Council on or after the 18th day of November 1917. Any objection or suggestion which may be received from any person with respect to the draft before that date will be considered by the Governor-General in Council.

DRAFT NOTIFICATION.

In exercise of the powers conferred by sections 23, 24 and 25, of the Cantonments Act 1910 (XV of 1910), the Governor-General in Council is pleased to amend the Cantonment Code, 1912, to the extent set forth below:—

(1) In Chapter IX of the said Code, after section 158, the following shall be inserted:—

Cf. Punjab Act III of 1911, s. 102.

Power of Cantonment Authority in respect of communications, etc.

158-A. For the purpose of providing or maintaining the water supply or of making or maintaining communications or connections with the mains, the Cantonment Authority shall have all powers which are conferred upon it in respect of drainage and the supply of gas by sections 171-A to 171-I.

(2) After Chapter IX of the said Code, the following shall be inserted:—

Chapter IX-A

Drainage, lighting, etc.

Cf. Punjab Act III of 1911, s. 132.

Power of Cantonment Authority to lay wires, etc.

171-A. The Cantonment Authority may carry any cable, wire, pipe, drain, sewer, or channel of any kind, for the purpose or establishing telephonic or other similar communication or of carrying out and establishing or maintaining any system of lighting, drainage, or sewerage, through, across, under, or over, any road, street, or place laid out as or intended for a road or street, and after giving reasonable notice in writing to the owner or occupier, into, through, across, under, over, or up the side of any land or building whatsoever situate within the limits of the cantonment, and, for the purpose of the introduction, distribution of outfall of water or for the removal or outfall of sewage without such limits, and may at all times do all acts and things which may be necessary or expedient for repairing or maintaining any such cable, wire, pipe, drain, sewer, or channel, as the case may be, in an effective state for the purpose for which the same may be used or intended to be used:

Provided that no nuisance more than is necessarily caused by the proper execution of the work is created by any such operation: and

Provided, further, that reasonable compensation shall be paid to the owner or occupier for any damage at the time sustained by him and directly occasioned by the carrying out of such operations.

Cf. Punjab Act III of 1911, s. 133.

Provision as to wires, etc., laid above surface of ground.

171-B. In the event of any cable, wire, pipe, drain, sewer or channel being laid or carried above the surface of any land or through, over or up the side of any building, such cable, wire, pipe, drain, sewer or channel, as the case may be, shall be so laid or carried as to interfere as little as possible with the rights of the owner or occupier to the due enjoyment of such land or building, and reasonable compensation shall be paid in respect of any substantial interference with any such right to such enjoyment.

Cf. Punjab Act III of 1911, s. 134.

Previous notice to be given.

171-C. Except in cases to which sections 158-K and 158-L relate, the Cantonment Authority shall cause not less than fourteen days' notice in writing to be given to the owner or occupier before commencing any operations under section 158-B.

Cf. Punjab Act III of 1911, s. 135.

Connection with main not to be made without permission of Cantonment Authority.

171-D. No person shall, without the permission of the Cantonment Authority, at any time make, or cause to be made, any connection or communication with any cable, wire, pipe, drain, sewer or channel constructed or maintained by or vested in the Cantonment Authority, or Government, for any purpose whatsoever.

171-E. The Cantonment Authority may, at any time, establish any connection or communication from any water main, drain or sewer, to any premises, or may by notice require the owner of any such premises to establish any such connection or communication in such manner and within such time as the Cantonment Authority, by notice in that behalf, may prescribe, at the cost of such owner or occupier.

Power to make or require connections in case of sewerage.

Cf. Punjab Act III of 1911, s. 136.

171-F. The Cantonment Authority may prescribe the size of the ferrules to be used for the supply of gas, and may establish meters or other appliances for the purpose of testing the quantity or quality of any gas or electricity supplied to the premises of any person or to or for the use of any person or business.

Power to prescribe size of ferrule and to establish meters and the like.

Cf. Punjab Act III of 1911, s. 137.

171-G. The ferrules, communication-pipes, connections, meters, stand-pipes and all fittings thereon or connected therewith, leading from mains or service cables, wires, pipes, drains, sewers or channels into any house or land and the wires, pipes, fittings and works inside any such house or within the limits of any such land, shall in all cases be executed subject to the inspection and to the satisfaction of the Cantonment Authority.

Communications and connections to be made subject to inspection.

Cf. Punjab Act III of 1911, s. 138.

171-H. The Cantonment Authority may, from time to time, fix the charges to be made for the establishment by them or through their agency of communications from and connections with mains or service cables, wires and pipes for the supply of lighting, telephonage or gas, and for meters or other appliances for testing the quantity or quality thereof supplied and may levy such charges accordingly.

Power to fix rates and charges.

Cf. Punjab Act III of 1911, s. 139.

171-I. For the purpose of efficiently draining any building or land the Cantonment Committee may by notice in writing (*a*) require any court-yard, alley or passage between two or more buildings to be paved with such materials and in such manner as may be approved by them, and (*b*) require such paving to be kept in proper repair.

Paving of court-yards, alleys and passages.

Cf. Punjab Act III of 1911, s. 140

(3) In Chapter XVII of the said Code after section 238 the following shall be inserted :—

238-A. (1) The Cantonment Authority may authorise any person to enter between sunrise and sunset, into any building or upon any land and to inspect any drain, privy, latrine, urinal, cesspool, cable, wire, pipes, sewer or channel therein, or thereon, and to cause the ground to be opened where such person as aforesaid may think fit for the purpose of preventing or removing any nuisance arising from the drains, privies, latrines, urinals, cesspools cables, wires, pipes, sewers or channels.

Inspection of drains, privies and cesspools.

(2) If, on such inspection, it appears that the opening of the ground was necessary for the prevention or removal of a nuisance, the expenses thereby incurred shall be paid by the owner or occupier of the land or building; but if it be found that no nuisance exists or but for such opening would have arisen, the ground or portion of any building, drain, or other work, if any, opened, injured or removed for the purpose of such inspection shall be filled in, reinstated and made good by the Cantonment Authority.

(3) No building other than a latrine, urinal or privy, shall be entered under this section until six hours notice in writing has been given to the occupier of the building by the Cantonment Authority or by the person authorised by the Cantonment Authority to make the entry.

238-B. The Cantonment Authority may authorise any person, after giving twenty-four hours notice to the occupier, or, if there be no occupier, to the owner of any building or land, at any time between sunrise and sunset, to enter into any building or on any land, for the purpose of inspecting or repairing gas, water, telephonic, electric or other installations and for taking readings of meters connected therewith.

Other powers of entry on buildings or land.

A. H. BINGLEY, *Major-General,*

Secretary to the Government of India.

FROM THE SUPPLEMENT "GAZETTE OF INDIA," DATED THE 3RD NOVEMBER 1917.

No. 13210.

GOVERNMENT OF INDIA.

DEPARTMENT OF COMMERCE AND INDUSTRY.

Delhi, the 30th October 1917.

RESOLUTION AMENDING THE RULES GOVERNING THE AWARD OF "THE EDWARD MEDAL."

RESOLUTION

GENERAL.

The following Royal Warrant is published for general information, in supersession of the Royal Warrants published with the Resolutions in this Department No. 10724-10740-246, dated the 18th December 1907, and No. 1605-1626-31, dated 3rd March 1910 :—

GEORGE R. I.

GEORGE THE FIFTH, by the Grace of God, of the United Kingdom of Great Britain and Ireland and of the British Dominions beyond the Seas, King, Defender of the Faith, Emperor of India, to all to whom these Presents shall come, Greeting !

WHEREAS His late Majesty King Edward VII, being desirous of distinguishing by some mark of His Royal Favour the many heroic acts performed by those of His faithful subjects who endanger their own lives in saving or endeavouring to save the lives of others from perils incurred in mines or quarries or otherwise in connection with Industrial Employment in His Dominions and in Territories under His protection and jurisdiction, did by Warrants under His Sign Manual bearing date respectively the 13th July 1907 and the 1st December 1909, for Himself, His Heirs and Successors institute and create a new Medal to be entitled the Edward Medal to be awarded for such acts of gallantry :

And whereas We are desirous of amending the rules governing the award of the said Decoration and of consolidating the Royal Warrants relating to the said Decoration, We are graciously pleased to make, ordain and establish the following Rules for the governance of the said Decoration :

1. It is ordained that the Medal shall be styled " The Edward Medal," but when it is awarded for acts of such great and exceptional gallantry as to merit a special degree of recognition it shall be styled " The Edward Medal in Silver."

2. It is ordained that the Edward Medal shall consist of a circular Medal with Our Effigy on the obverse, and on the reverse a suitable design with the words " For Courage " ; and that the Medal shall be of Bronze or, when the Edward Medal in Silver is awarded, of Silver.

3. It is ordained that the Edward Medal shall only be awarded to those of Our faithful subjects who endanger their own lives in saving or endeavouring to save the lives of others from perils incurred in connection with Industrial Employment in these Our Dominions, and in Territories under Our protection or jurisdiction, and such awards shall be made only on a commendation to us by Our Principal Secretary of State for the Home Department.

4. It is ordained that the names of those upon whom We may be pleased to confer either of these Decorations shall be published in the *London Gazette*, and that a Register thereof shall be kept in the Office of Our Principal Secretary of State for the Home Department.

5. It is ordained that each Medal shall be suspended from the left breast, and the riband, of an inch and three-eighths in width, shall be dark blue with a narrow yellow stripe on either side : Provided that when the Medal is awarded to a woman it shall be worn on the left shoulder, suspended from a riband of the same width and colour fashioned into a bow.

6. It is ordained that any act of gallantry which is worthy of recognition by the award of the Edward Medal, but is performed by one upon whom the Decoration has already been conferred may, on a recommendation to Us by Our Principal Secretary of State for the Home Department, be recorded by a Bar attached to the riband by which the Medal is suspended ; and for every such additional act an additional Bar may be added.

7. In order to make such provision as shall effectually preserve pure these most honourable Decorations, it is ordained that if any person on whom either of such Decorations is conferred be guilty of any crime or disgraceful conduct which, in Our judgment, disqualifies him for the same, his name shall, by an especial Warrant under Our Royal Sign Manual, be forthwith erased from the Register of those upon whom the said Decoration shall have been conferred and his Medal shall be forfeited. And every person to whom the said Medal is given

shall, before receiving the same, enter into an agreement to return the same, if his name shall be so erased as aforesaid under this regulation. It is hereby further declared that We, Our Heirs and Successors, shall be the sole judges of the circumstances demanding such forfeiture. Moreover, We shall at all times have power to regrant a Medal to any person whose Medal may at any time have been forfeited.

8. The Warrants of the 13th July 1907, and 1st December 1909 are hereby revoked.

Given at Our Court at *Saint James's*, this Twenty-eighth day of *August*, One thousand nine hundred and seventeen, in the Eighth year of Our Reign.

By His Majesty's Command.

GEO. CAVE.

Ordered that the paper be published in the Supplement to the *Gazette of India*, and that copies be forwarded to all Local Governments and Administrations, to the several Departments of the Government of India, to the Indian Munition Board, to the Chief Inspector of Mines in India, to the Director-General of Posts and Telegraphs, to the Controller of Printing, Stationery and Stamps, and to the Indian Mining Association, for information.

C. E. LOW,

Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA" EXTRAORDINARY, DATED DELHI, MONDAY, NOVEMBER 5, 1917.

ARMY DEPARTMENT.

NOTIFICATION.

Delhi, the 5th November 1917.

No. 1896.—The following Resolutions passed by both Houses of Parliament on 29th October 1917, and ordered to be communicated to all officers and men, are published :—

"That the thanks of this House be given to the officers, petty officers and men of the Navy for their faithful watch upon the seas during more than three years of ceaseless danger and stress while guarding our shores and protecting from the attacks of a barbarous foe the commerce upon which the victory of the Allied cause depends.

That the thanks of this House be given to the officers, non-commissioned officers and men of the British Armies in the field, and also to the women in the medical and other services auxiliary thereto, for their unfailing courage and endurance in defending the right amid sufferings and hardships unparalleled in the history of war and for their loyal readiness to continue the work to which they have set their hands till the liberty of the world is secure.

That the thanks of this House be accorded to the gallant troops from the Dominions overseas, from India, and from the Crown Colonies who have travelled many thousands of miles to share with their comrades from the British Isles in the sacrifices and triumphs of the battlefield and to take their full part in the struggle for human freedom.

That the thanks of this House be accorded to the officers and men of the Mercantile Marine for the devotion to duty with which they have continued to carry the vital supplies to the Allies through seas infested with deadly peril.

That this House doth acknowledge with grateful admiration the valour and devotion of those who have offered their lives in the service of their country and tenders its sympathy to their relatives and friends in the sorrows they have sustained."

A. H. BINGLEY, *Major-General*,

Secretary to the Government of India.

BOARD OF EXAMINERS.

NOTICE.

Persian and Arabic Instructors.

Two fully qualified instructors, natives of Persia and Arabia, respectively, are maintained by the Government of India, for the convenience of officers wishing to study Persian and Arabic. The services of these instructors may be obtained in **Calcutta**, on **application to the Secretary, Board of Examiners.**

The instructors shall be stationed at Simla during the ensuing hot weather from the end of April to the end of October to give instruction to candidates on study leave there. Their services can be engaged on application to the Board of Examiners, Calcutta.

Qualified Urdu Teachers.

AMBALA.

M. Mohd. Miyan Khan ...	... Saddar Bazar, Ambala.
M. Mohd. Akbar Khan Haidari	... The Oriental Lodge, Ambala.
M. Anand Sarup ...	... Saddar Bazar, Ambala Cantonment (winter only).
M. Shaikh Amir Bukhsh Gyani, (Munshi Fazil).	Regimental Munshi, 1/9th Middlesex Regiment, Ambala.

FEROZEPORE.

M. Suraj Narain, B.A. ...	... Kabari Bazar, Ferozepore.
M. Harnam Das ...	... Headmaster, Malwa Khalsa School, Ferozepore City.

JHELUM.

M. Thakur Das Pahwa ...	... Officers' Munshi, Jhelum.

JULLUNDUR.

M. Karam Chand ...	... C/o Jacki Mull & Sons, Saddar Bazar, Jullundur Cantonment.

KASAULI.

M. Anand Sarup ...	... Depôt Munshi, Kasauli (summer only).

LAHORE.

M. Sham Lal, Bhargava...	... Officers' Munshi, Saddar Bazar, Lahore Cantonment.
M. Sayyad Aulad Ali, Gilani (Munshi Fazil).	Miran Shah Lane, Taksali Gate, Lahore.
M. Mohd. Khalil-ur-Rahman, Sabri	... Mohalla Sammian, Chhawni Manawala, Taksali Gate, Lahore.
M. Mool Chand Saihgal	... Regimental Munshi, 1/5th Devonshire Regiment, Saddar Bazar, Lahore Cantonment.

MULTAN.

M. Sultan Mohammad	... Regimental Munshi, Multan Cantonment.

MURREE HILLS.

M. S. C. Bagchi ...	... Munshi, Lawrence Government European School, Ghoragali, P. O. Murree Hills.
M. Ghulam Mohy-ud-Din ...	... Regimental Munshi, 2nd North Staffordshire Regiment (summer only).

RAWALPINDI.

M. Ghulam Mohy-ud-Din...	... Regimental Munshi, 2nd Bn., N. Staff. Regt., Rawalpindi (winter only).
M. Ghulam Rasul ...	... Sadar Bazar, Rawalpindi.
M. K. R. Mehta ...	... Regimental Munshi, 1st F. S. Garr. Bn. Somerset Light Infantry.

RISALPUR.

M. Kazi Abdul Haqq Khan	... Regimental Munshi, Royal Flying Corps, Risalpur Cantonment.

SUBATHU.

*M. Mohd. Yaqub Khan (Munshi Fazil)	Officers' School of Instruction, Subathu.

N. B.—Whenever any teacher changes his address, he is requested to communicate his new address to the Board of Examiners.

N.B.—Teachers whose names are preceded by an asterisk (*) are considered especially competent to give advanced instruction in the language.

O. F. JENKINS,
Secretary and Member, Board of Examiners.

1511 PGG—890—9-11-17—SGPP Lahore.

Registered No. L. 88.

The Government Gazette

PUNJAB AND ITS DEPENDENCIES.

Published by Authority.

LAHORE, FRIDAY, NOVEMBER 16, 1917.

PART II.

Republications from the "Gazette of India."

FROM THE "GAZETTE OF INDIA," DATED DELHI, SATURDAY, NOVEMBER 10, 1917.

HOME DEPARTMENT.

NOTIFICATIONS.

ESTABLISHMENTS.

Delhi, the 2nd November 1917.

No. 1225.—The services of the following officers are replaced at the disposal of the Government of the Punjab with effect from the 11th October 1917 :—

Mr. G. F. H. deMontmorency, C.I.E., I.C.S.

Mr. D. Johnstone, I.C.S.

POLICE.

The 1st November 1917.

No. 987.—In exercise of the powers conferred by section 27 of the Indian Arms Act, 1878 (XI of 1878), the Governor General in Council is pleased to direct that the exemption made by entry (13) of Schedule I of the Indian Arms Rules, 1909, in favour of European or East Indian subjects of His Majesty shall cease to extend to A. H. Gerish, Sergeant, Government Railway Police, Ambala Cantonment, F. Wilson, Inspector, Salt and Customs Department, Shahpur, Ahmedabad District, and J. A. Savedra, Commission Agent, Cawnpore.

S. R. HIGNELL,

Offg. Secretary to the Government of India.

DEPARTMENT OF EDUCATION.

NOTIFICATIONS.

ECCLESIASTICAL.

Simla, the 8th November 1917.

No. 7-C.—The Reverend H. H. Kettlewell, B.A., has been appointed to be a Chaplain on probation on the Bengal (Lahore) Ecclesiastical Establishment to fill an existing vacancy which occurred on the 7th September 1917.

1583 PGG

EXAMINATIONS.

The 1st November 1917.

No. 95.—The following amendments are made in the rules for the encouragement of the study of oriental languages, published with the Department of Education notification No. 80, dated the 6th June 1914 :—

In rule X *substitute* the following for the existing clause (*b*) :—

"(*b*) Written translation from the vernacular into English of a previously unseen passage of moderate difficulty."

After clause (*e*) of the rule *add* the following as clause (*f*) :—

"(*f*) Translating *viva voce* with readiness and accuracy from the prescribed text-books and answering grammatical questions arising out of the passages in which the candidate is examined."

At the end of the rule, for the words "35 per cent. in (*a*), (*b*), (*c*) and (*d*)" *substitute* the words "35 per cent. in (*a*), (*b*), (*c*), (*d*) and (*f*).

SANITARY.

PLAGUE.

Delhi, the 7th November 1917.

No. 5-C.—Whereas the Governor-General in Council is satisfied that the town of Pushkar in the district of Ajmer-Merwara is visited by an outbreak of dangerous epidemic disease and that there is a danger of its spread, if pilgrims or other persons from the Bengal and Bombay Presidencies, the United Provinces, the Punjab, the Central Provinces, the Hyderabad State, Central India and Rajputana are permitted to assemble at that place on the occasion of the ensuing Pushkar Fair.

In exercise of the power conferred by section 2, sub-section (1), of the Epidemic Diseases Act, 1897 (III of 1897), the Governor-General in Council is pleased to direct that no tickets to travel by railway to the stations of Sendra, Beawar, Kharwar, Mangaliawas, Saradhna, Tabiji, Ajmer, Madar, Ladpura, Akhri, Hatundi, Nasirabad and Bandanwara on the Rajputana-Malwa Railway shall be sold from the 16th to the 30th November 1917 (both days inclusive) within the Bengal and Bombay Presidencies, the United Provinces, the Punjab, the Central Provinces, the Hyderabad State, Central India and Rajputana to any pilgrim or other person intending or believed to be intending to proceed to the Pushkar Fair at the town of Pushkar.

E. D. MACLAGAN,

Secretary to the Government of India.

DEPARTMENT OF REVENUE AND AGRICULTURE.

NOTIFICATION.

FORESTS.

Simla, the 7th November 1917.

No. 9-C.—The services of Mr. W. H. Lovegrove, Conservator of Forests, 2nd grade, (on combined leave for 2 years), have been placed at the disposal of the Board of Trade, London for work in connection with the war, with effect from 22nd October 1917, his leave expiring on 21st October 1917.

From the former date the following changes are made :—

Mr. R. McIntosh, Conservator of Forests, 2nd grade, *Provisional substantive,* to be Conservator, 2nd grade, sub. *pro tempore.*

* * * * * *

Delhi, the 7th November 1917.

No. 12-C.—Mr. C. G. Trevor, Deputy Conservator of Forests, Punjab, is appointed to officiate as Assistant Inspector-General of Forests, with effect from the forenoon of the 5th November 1917, until further orders.

R. A. MANT,

Secretary to the Government of India.

FOREIGN AND POLITICAL DEPARTMENT.

NOTIFICATIONS.

Delhi, the 7th November 1917.

No. 2570-I. B.—The Governor-General in Council is pleased to direct that in the schedule annexed to the notification of the Government of India in the Foreign and Political Department, No. 835-D., dated the 12th February 1915, specifying the Courts of Native States (*a*) to which the provisions of section 29 of the Code of Civil Procedure, 1908 (V of 1908), apply and (*b*) by which summonses issued by Courts in British India under the said Code may be served, the following further amendments shall be made, namely:—

Under the heading "SHOLAPUR," for the words
"Court of the Political Agent, Sholapur"
"Court of the Assistant Judge, Akalkot"
"Court of the Nyayadhish of Akalkot"
"Court of the Nyayadhish of Pilio" and
"Court of the Nyayadhish of Kurla"

the words
"Court of the Rajesaheb of Akalkot"
"Court of the District Judge, Akalkot"
"Court of the Nyayadhish of Akalkot"
"Court of the Subordinate Judge of Pilio" and
"Court of the Subordinate Judge of Kurla"

shall be substituted.

No. 2571-I. B.—In exercise of the powers conferred by section 44 of the Code of Civil Procedure, 1908 (V of 1908), the Governor General in Council is pleased to direct that the following further amendments shall be made in the notification of the Government of India in the Foreign Department, No. 2877-I. A., dated the 13th July 1906, specifying the Courts of certain Native States, the decrees of which may be executed by courts in British India, namely:—

Under the heading "*Akalkot* (*Sholapur*)", for the words
"Court of the Political Agent, Sholapur"
"Court of the Subordinate Judge of Akalkot"
"Subordinate Court of Pilio" and
"Subordinate Court of Kurla"

the words
"Court of the Rajesaheb of Akalkot"
"Court of the District Judge, Akalkot"
"Court of the Nyayadhish of Akalkot"
"Court of the Subordinate Judge of Pilio" and
"Court of the Subordinate Judge of Kurla"

shall be substituted.

No. 2572-I. B.—The following further amendments shall be made in the list annexed to the notification of the Government of India in the Foreign Department, No. 2053-I. B., dated the 22nd September 1911, of Courts in Native States by which the decrees passed by Civil Courts in British India may be executed, namely:—

Under the heading "*Akalkot* (*Sholapur*)", for the words
"Court of the Political Agent, Sholapur"
"Court of the Subordinate Judge of Akalkot"
"Subordinate Court of Pilio" and
"Subordinate Court of Kurla"

the words
"Court of the Rajesaheb of Akalkot"
"Court of the District Judge, Akalkot"
"Court of the Nyayadhish of Akalkot"
"Court of the Subordinate Judge of Pilio" and
"Court of the Subordinate Judge of Kurla"

shall be substituted.

J. B. WOOD,

Secretary to Government of India.

INDIAN MUNITIONS BOARD.

NOTIFICATION.

Simla, the 10th November 1917.

ORDERS REGARDING CERTAIN STOCKS OF FLANNELS.

No. X.-38.—Whereas the Governor-General in Council is of the opinion that the articles specified below can be utilized in connexion with the prosecution of the present war, namely, flannels suitable for shirting, all wool and unions, blue-grey, khaki and white;

Now, therefore, the Governor-General in Council in the exercise of the powers conferred upon him by Rule 11-A of the Defence of India (Consolidation) Rules, 1915, hereby requires all persons who in the course of business, whether on their own behalf or on behalf of others, hold or have control over any such flannels to send to the Controller (Textile Supplies), Indian Munitions Board, Simla, the following particulars of such flannels, namely :—

(*a*) the quantity held ;
(*b*) the place or places at which held ;
(*c*) the description as regards composition, quality, colour and width ;
(*d*) the price (if known) at which the owner or person entitled to sell the flannels is willing to sell the same by agreement ;

and the Governor-General in Council further requires that every such person shall refrain from disposing of the said flannels from the date of this notification until the said particulars have been furnished as prescribed above, and for a further period thereafter not exceeding fourteen days, after the expiry of which period the whole or any part of the said flannels may be disposed of as if this notification had not been issued, unless, before the expiry of such period a notice of requisition under Rule 11-AA of the Defence of India (Consolidation) Rules, 1915, shall have been issued in respect of the whole or part of the said flannels by the Governor-General in Council or by an officer authorized by him to act in this behalf.

Provided that this order shall not be held to apply to a portion of their stocks of such flannels not exceeding 500 yards in all held by dealers on the date of this notification for *bonâ fide* retail trade only, or to stocks held in the ordinary course of their business by persons whose aggregate holding of such flannels does not exceed a total of 500 yards.

T. RYAN,
Secretary, Indians Munitions Board.

FROM THE SUPPLEMENT TO THE "GAZETTE OF INDIA," DATED SIMLA, SATURDAY, 10TH NOVEMBER 1917.

No. 1175-F. E.

GOVERNMENT OF INDIA, FINANCE DEPARTMENT.

Pay, Allowances and Finance Officers.

Compensation.

REVERSION TO THE METHOD OF CALCULATING EXCHANGE COMPENSATION ALLOWANCE WITH REFERENCE TO THE MARKET RATE OF EXCHANGE AS PRESCRIBED IN RULE VII OF THE RULES PUBLISHED WITH RESOLUTION NO. 2422-EX., DATED THE 31ST MAY 1897.

RESOLUTION.

Simla, the 30th October 1917.

In 1893 the serious fall in the sterling value of the rupee made it necessary to give some compensation to European Officers employed in India who have ordinarily to remit money to England for the maintenance of their families, and sanction was given to the grant to such officers of an allowance, designated Exchange Compensation Allowance, sufficient to enable them to remit one-half of their salary to Europe at a privileged rate, subject to a maximum limit of £1,000 a year. The allowance took the form of a percentage on salary calculated on the difference between the sterling value of half salary at the market rate of exchange and its value at the privileged rate of 1*s.* 6*d.* per rupee, and was subject to the condition that it should in no case exceed in any quarter of the year the amount of rupees by which £250 converted at the privileged rate fell short of the equivalent of £250 converted at the market rate. The percentage on salary was, under rule VII of the rules published with the Finance and Commerce Department's resolution No. 2422-Ex., dated the 31st May 1897, calculated by the Comptroller General each quarter and notified by him about the 15th day of the final month in the preceding quarter ; and, subject to the prescribed limit, it was until 1901 based on the amount by which the average demand rate of exchange during the quarter ending on the

day named fell short of the privileged rate. In 1901 the exchange value of the rupee had become practically stable at 1*s*. 4*d*., and it was decided in the Finance and Commerce Department's resolution No. 911-Ex., dated the 18th February 1901, that, in order to avoid the quarterly calculations, instead of the average quarterly rate, the market rate of exchange should, until further orders, be taken at 1*s*. 4*d*. per rupee. This decision has been in force up to the present time, and the percentage on salary admissible under it as Exchange Compensation Allowance has accordingly been Rs. 6-4-0 since 1901.

2. As the result of special conditions due to the war the exchange value of the rupee has in recent months risen above 1*s*. 4*d*. and the rate fixed by the Secretary of State for the sale of Council Bills at the present time is 1*s*. $4\frac{7}{32}$*d*. In view of this rise, the maintenance of Exchange Compensation Allowance (which is given solely for remittance purposes) at a rate calculated on an exchange value of 1*s*. 4*d*. cannot be justified, and the Governor General in Council, therefore, directs that the method of calculating the allowance prescribed in rule VII of the rules published with the Finance and Commerce Department's resolution No. 2422-Ex., dated the 31st May 1897, shall be restored. The Finance and Commerce Department's resolution No. 911-Ex., dated the 18th February 1901, is accordingly cancelled with effect from the 1st of December 1917, and the percentage to be given as Exchange Compensation Allowance on all salaries drawn on and after that date will be calculated by the Controller of Currency each quarter with reference to the market rate of exchange, and notified by him about the 15th day of the final month in the preceding quarter.

ORDERED that a copy be forwarded to the several Departments of the Government of India; to all Local Governments and Administrations; to the Financial Adviser, Military Finance; to the Comptroller and Auditor General; to the Controller of Currency; to the Mint and Assay Masters, Calcutta and Bombay; to all Accountants General and Comptrollers; to the Examiner of Accounts, Military Works Services; to the Examiner of Press Accounts; to the Auditor, Custom House Accounts; to all Chief Examiners and Government Examiners of Railway Accounts; to the Private and Military Secretaries to the Viceroy; to the Chief Commissioner and to the Audit Officer, Delhi Province; and to the Superintendent, Government Printing, India, Calcutta.

Ordered also that the Resolution be published in the *Gazette of India*.

By order,

H. F. HOWARD,

Secretary to the Government of India.

No. 258-D.

GOVERNMENT OF INDIA, DEPARTMENT OF COMMERCE AND INDUSTRY.

FURTHER EXTENSION OF THE PROHIBITION BY THE GOVERNMENT OF CANADA AGAINST THE LANDING OF ARTISANS AND SKILLED OR UNSKILLED LABOURERS.

RESOLUTION.

Delhi, the 9th November 1917.

WITH reference to the Resolution of the Government of India No. 5803-Emi., dated the 22nd May 1917, intimation has been received that the prohibition issued by the Government of Canada against the landing of artisans and skilled or unskilled labourers at the ports of entry in British Columbia has been further extended to 31st March 1918.

The Governor General in Council accordingly requests all Local Governments and Administrations to make the above intimation as widely known as possible.

ORDERED that a copy of the above Resolution be forwarded, for information and guidance, to all Local Governments and Administrations and, for information, to the Home and the Foreign and Political Departments.

Ordered also that a copy be published in the *Gazette of India* for general information.

A. H. LEY,

Secretary to the Government of India.

BOARD OF EXAMINERS.

NOTICE.

Persian and Arabic Instructors.

Two fully qualified instructors, natives of Persia and Arabia, respectively, are maintained by the Government of India, for the convenience of officers wishing to study Persian and Arabic. The services of these instructors may be obtained in Calcutta, on application to the Secretary, Board of Examiners.

The instructors shall be stationed at Simla during the ensuing hot weather from the end of April to the end of October to give instruction to candidates on study leave there. Their services can be engaged on application to the Board of Examiners, Calcutta.

Qualified Urdu Teachers.

AMBALA	
M. Mohd. Miyan Khan ...	... Saddar Bazar, Ambala.
M. Mohd. Akbar Khan Haidari	... The Oriental Lodge, Ambala.
M. Anand Sarup ...	... Saddar Bazar, Ambala Cantonment (winter only).
M. Shaikh Amir Bukhsh Gyani, (Munshi Fazil).	Regimental Munshi, 1/9th Middlesex Regiment, Ambala.
FEROZEPORE.	
M. Suraj Narain, B.A. ...	... Kabari Bazar, Ferozepore.
M. Harnam Das ...	... Headmaster, Malwa Khalsa School, Ferozepore City.
JHELUM.	
M. Thakur Das Pahwa ...	... Officers' Munshi, Jhelum.
JULLUNDUR.	
M. Karam Chand ...	... C/o Jacki Mull & Sons, Saddar Bazar, Jullundur Cantonment.
KASAULI.	
M. Anand Sarup ...	... Depôt Munshi, Kasauli (summer only).
LAHORE.	
M. Sham Lal, Bhargava...	... Officers' Munshi, Saddar Bazar, Lahore Cantonment.
M. Sayyad Aulad Ali, Gilani (Munshi Fazil).	Miran Shah Lane, Taksali Gate, Lahore.
M. Mohd. Khalil-ur-Rahman, Sabri	... Mohalla Sammian, Chhawni Manawala, Taksali Gate, Lahore.
M. Mool Chand Saihgal	... Regimental Munshi, 1/5th Devonshire Regiment, Saddar Bazar, Lahore Cantonment.
MULTAN.	
M. Sultan Mohammad	... Regimental Munshi, Multan Cantonment.
*M. Din Muhammad Khan, Talib	... Sadar Bazar, Multan Cantonment.
MURREE HILLS.	
M. S. C. Bagchi ...	... Munshi, Lawrence Government European School, Ghoragali, P. O. Murree Hills.
M. Ghulam Mohy-ud-Din ...	... Regimental Munshi, 2nd North Staffordshire Regiment (summer only).
M. Bodh Raj ...	... Regimental Munshi (summer only).
RAWALPINDI.	
M. Ghulam Mohy-ud-Din...	... Regimental Munshi, 2nd Bn., N. Staff. Regt., Rawalpindi (winter only).
M. Ghulam Rasul ...	... Sadar Bazar, Rawalpindi.
M. K. R. Mehta ...	... Regimental Munshi, 1st F. S. Garr. Bn., Somerset Light Infantry.
M. Bodh Raj	... Regimental Munshi (winter only).
RISALPUR.	
M. Kazi Abdul Haqq Khan	... Regimental Munshi, Royal Flying Corps, Risalpur Cantonment.
SUBATHU.	
*M. Mohd. Yaqub Khan (Munshi Fazil)	Officers' School of Instruction, Subathu

N. B.—Wherever any teacher changes his address, he is requested to communicate his new address to the Board of Examiners.

N.B.—Teachers whose names are preceded by an asterisk (*) are considered especially competent to give advanced instruction in the language.

O. F. JENKINS,
Secretary and Member, Board of Examiners.

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PUNJAB AND ITS DEPENDENCIES.

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LAHORE, FRIDAY, NOVEMBER 23, 1917.

PART II.

Republications from the "Gazette of India."

FROM THE "GAZETTE OF INDIA," DATED NOVEMBER 10, 1917.

DEPARTMENT OF COMMERCE AND INDUSTRY.

NOTIFICATIONS.

Delhi, the 10th November 1917.

No. 73-D.—The following Royal Proclamation is published for general information :—

BY THE KING.

A PROCLAMATION

PROHIBITING, UNDER SECTION 1 OF "THE EXPORTATION OF ARMS ACT, 1900," AND SECTION 1 OF "THE CUSTOMS (EXPORTATION RESTRICTION) ACT, 1914," THE EXPORTATION FROM THE UNITED KINGDOM OF CERTAIN ARTICLES TO SWEDEN, NORWAY, DENMARK AND THE NETHERLANDS.

GEORGE R. I.

WHEREAS by Section 1 of "The Exportation of Arms Act, 1900," it is enacted that We may by Proclamation prohibit the exportation of all or any of the following articles, namely, arms, ammunition, military and naval stores, and any article which We shall judge capable of being converted into or made useful in increasing the quantity of arms, ammuni-

tion, or military or naval stores, to any country or place therein named whenever We shall judge such prohibition to be expedient in order to prevent such arms, ammunition, military or naval stores, being used against Our subjects or forces or against any forces engaged or which may be engaged in military or naval operations in co-operation with Our forces:

And whereas by Section 1 of "The Customs (Exportation Restriction) Act, 1914," it is enacted that Section 1 of "The Exportation of Arms Act, 1900," shall have effect whilst a state of war in which We are engaged exists as if, in addition to the articles therein mentioned, there were included all other articles of every description:

And whereas by virtue of a Proclamation dated the 18th August 1916, made in pursuance of the said Exportation of Arms Act, 1900, as amended by the Customs (Exportation Restriction) Act, 1914, all articles whatsoever other than those excepted by the said Proclamation are now prohibited to be exported to the Kingdom of Sweden:

And whereas by virtue of a Proclamation dated the 10th May 1917, made in pursuance of the said Acts, and by subsequent Orders of Council issued under the authority of the later Act certain goods are now prohibited to be exported to, *inter alia*, the Kingdoms of Norway, Denmark and the Netherlands:

And whereas We have deemed it expedient to revoke the said Proclamation dated the 18th August 1916, and to prohibit the exportation to Sweden, Norway, Denmark and the Netherlands, of all articles whatsoever other than those hereinafter excepted:

Now, therefore, We have thought fit, by and with the advice of Our Privy Council, to issue this Our Royal Proclamation, declaring, and it is hereby declared, that the abovementioned Proclamation dated the 18th August 1916, be, and the same is hereby, revoked as from the 8th day of October 1917, and that the exportation of the following articles be prohibited on and after that date to all ports and destinations in Sweden, Norway, Denmark and the Netherlands, *viz.*:—

All articles which are not by virtue of any Proclamation for the time being in force made under Section 8 of the Customs and Inland Revenue Act, 1879, as amended by any Act, or under the Exportation of Arms Act, 1900, as amended by any Act, prohibited to be exported to Sweden, Norway, Denmark and the Netherlands, except:—

(1) Printed matter of all descriptions.

(2) Personal effects accompanied by their owners.

Given at Our Court at Buckingham Palace, this Twenty-ninth day of September, in the year of our Lord One thousand nine hundred and seventeen, and in the Eighth Year of Our Reign.

GOD SAVE THE KING.

No. 178-D.—The following excerpt from the "Board of Trade Journal" is published for general information :—

RESTRICTIONS ON IMPORTATION.

Rulings and Decisions.

With reference to the list of goods prohibited to be imported into the United Kingdom which appeared as a supplement to the "Board of Trade Journal" of 29th March 1917, and to the subsequent issue of notification No. 12 shown in the "Board of Trade Journal" of 3rd May 1917, it is notified that the following further Rulings and Decisions (notification No. 13) respecting the prohibitions have been arrived at by the Department of Import Restrictions, 22, Carlisle Place, London, S. W. 1 :—

Interpretations.

P. = Prohibited. N.P. = Not Prohibited.

G.L. = General License.

Description of Article.	Decision.
Abrasive Cloths :—	
Aloxite	G.L.
Garnet	G.L.
Carborundum	G.L.
Emerite	G.L.
Acetone, chlorsulphonic acid	N.P.
Addressograph machine (complete) ...	N.P.
Air cushions, Japanese, made partly of paper	N.P.
Alimentary pastes :—	
Macaroni	N.P.
Vermicelli	N.P.
Soup pastes	N.P.
Alumen of chrome	N.P.
Aluminium flake	N.P.
Amyl actetate	N.P.
Angelica root	N.P.
Antimony regulus	N.P.
Apple grater machines	N.P.
Apple or cider press, machines ...	N.P.
Apple paring and coring machines (power driven)	P.
Ardolite	N.P.
Arkansas powder (for polishing) ...	N.P.
Arsenate of lead	N.P.
Atomisers for asthma remedy	P.
Baby powder. (Toilet preparations) ...	P.
Bag, definition of (a receptacle usually self-closing, of a pliable or semirigid character, made of any material)	*
Balata, raw	N.P.
Baling or strapping machines (hand power)	P.
Ball mill, machine, for powder grinding ...	N.P.
Balsam, Canada	N.P.
Balsam, Copaiba	N.P.
Banana flour	N.P.
Barber's pole, Barker's revolving ...	P.
Barium hydrate	N.P.
Basket, definition of (a receptacle, open or furnished with a lid, of absolutely rigid character, made of bamboo, cane, chip, grass, reed, rush, osiers or willow ...	
Basketware, bamboo lined with silk or satin	P.
Bassine	N.P.
Beads, shell. (Imitation jewellery) ...	P.
Beads, wax, Japanese, as imitation pearls (Imitation jewellery)	P.
Beans, Tonquin	N.P.
"Beaver" board (building)	N.P.
Beef spleen	N.P.
Bellows and sprayers for powder (hand) ...	P.
Bells and buzzers for fire alarm telephones (Electrical accessories and appliances) ...	G.L.
Bending machine for chain ...	P.
Benzyl benzoate	N.P.
Binoculars	N.P.
Blind nuts	P.
Blinds, bamboo. (Bamboo basketware) ...	P.
Flocking foil, white	N.P.
Blowers (power driven)	N.P.

Description of Article.	Decision.
"Bludtan" powder extract. (Chestnut extract)	P.
Blue powder. (Paints and Pigments) ...	P.
Bogore	N.P.
Bolts, door	P.
Book writing machines	P.
Boot welt and turn machine, sewing ...	N.P.
Boro-carbone	N.P.
Boron-copper alloys	N.P.
Bottle-closing device (brass nickelled) ...	P.
Bracket lamp or bulb holders) nickelled. (Electrical accessories and appliances) ...	P.
Braid, brush cotton and mohair ...	P.
Braid, wire	P.
Brass tape	G.L.
Brass, thin rolled, used in making military buttons	N.P.
Brazing lamps	P.
Bread crumber machines (hand and power driven)	P.
Breast pumps (rubber and glass) ...	P.
Bromo acid	N.P.
Broom corn (saggina)	N.P.
Brush braid (cotton and mohair) ...	P.
Brush holder springs. (Electrical accessories and appliances)	P.
Building board, "Beaver"	N.P.
Building board, "Fiberlic"	N.P.
Burning outfit, "Hauck" (blow lamp) ...	P.
Burnishers, chain	P.
Busk pieces, horn	P.
Butter colouring liquid	N.P.
Cadmium	P.
Cameos, imitation	P.
Camera, finger print	P.
Camphor, Formosa	N.P.
Cane, split	N.P.
Capsuling machines (power driven) ...	N.P.
Carbon tetrachloride	N.P.
Card felts	P.
Cardamoms	N.P.
Cascarilla	N.P.
Cases, musical instrument, made of fibre ...	N.P.
Cases, musical instrument, made partly of leather	P.
Ceiling roses (earthenware). (Electrical accessories and appliances)	P.
Cellar drainers	P.
Cellulose acetate	N.P.
Cellulose acetate film scrap	P.
Centrifuge machines, laboratory ...	N.P.
Chains, Base metal, for eyeglasses ...	P.
Chains, brass, gilt	P.
Chalk mixture for dental cream ...	N.P.
Chargeometers	P.
Charms, animal, composition with collar of base metal (Imitation jewellery) ...	P.
Chart discs, steel	P.
Cheque writing machines "Protectograph"	N.P.

Description of Article.	Decision.
Cherry laurel	P.
Chestnuts, dried, peeled	P.
Chicory	N.P.
Chillies preserved in oil	N.P.
Chinese wood oil	N.P.
Chromel resistance wire	P.
Cigarette makers, made of cane or bamboo matting	P.
Cinnamon	N.P.
Circular knives	P.
Citron essence	N.P.
Civet (for perfumery)	N.P.
Clips, spring, for bottle caps ...	P.
Cocaoline	N.P.
Coffee grinding machines (hand driven) ...	P.
Coffee roasting machines (hand driven) ...	P.
Colluputin	N.P.
Combination tool "Austral"	P.
Compasses, magnetic	N.P.
Congo copal (gun copal)	P.
Controller parts, gas, brass	P.
Copal, Congo (gum copal)	P.
Copal, Manila	P.
Copal varnish, not containing spirit ...	N.P.
Copper blanks for electric cranes. (Electrical accessories and appliances) ...	P.
Copra	N.P.
Copra meal	N.P.
Cord, sea grass	N.P.
Cork tipping bobbins	N.P.
Corozo meal	N.P.
Corset busk cutting and tipping machine (hand driven)	P.
Cotton baling press machines (power) ...	N.P.
Catton rags (not for paper making) ...	P.
Counters, automatic pocket ...	N.P.
Counters, tin, automatic machine ...	N.P.
Crane controllers. (Electrical accessories and appliances)	N.P.
Cream of tartar	N.P.
Cue cutters	P.
Currimeter map measure	N.P.
Cushions, air, Japanese, made partly of paper	N.P.
Cutch cake	N.P.
Cutters, bench, metal (hand driven) ...	P.
Cutters, cue	P.
Cutters, rod	P.
Cutters, wood (steel), for grooving ...	P.
Cylinders, for ærated waters, steel ...	P.
Darts, steel (Toys)	P.
Dental accessories :—	
Gutta percha	G.L.
Rubber cup capsicum suction dental plasters	G.L.
Dinners, fully cooked, containing 25 per cent. of meat	N.P.
Disinfectant, intestinal, "Salol" ...	N.P.
Distilled waters	P.
Door bolts	P.
Door hangers, sliding	P.
Doublets, i. e., facets of unset precious stones	G.L.
Dove tail bits	P.
Drainers, cellar	P.
Draw plates for wire drawing	P.
Drill sleeves	P.
Dummy bolts	P.
Dusters or polishers, pocket, shoe, cotton, wool and canvas	P.
Dyes :—	
Erythrosine	N.P.
Merthyl violet	N.P.
Paraphenylene diamine	N.P.
Ear-phone, complete. (Electrical accessories and appliances)	N.P.
Ebonite containing less than 50 per cent. of rubber	N.P.
Elastic bitumen or "Elaterite" ...	N.P.
"Elaterite" or elastic bitumen ...	N.P.
Electrical accessories and appliances :—	
Bells and buzzers for fire alarm telephones	G.L.
Bracket lamp for bulb holders, nickelled	P.
Brush holders springs	P.
Ceiling roses (Earthenware) ...	P.
Copper blanks for cranes	P.
Crane controllers	N.P.

Description of Article.	Decision.
Electrical accessories—	
Ear-phone, complete	N.P.
Fans, complete with motor ...	N.P.
Fire alarm apparatus	N.P.
Furnace, complete	N.P.
Fuse, wire, tested	P.
Hair dryers, complete	N.P.
Hammers, portable	N.P.
Interrupters (telephone switchboard) ...	N.P.
Lamp, reading, complete ...	P.
Ozone generators, complete ...	N.P.
"Spiralite" advertising device ...	P.
Spraying apparatus	P.
Starters	N.P.
Syrens, complete, with motor ...	N.P.
Transformer testing sets	N.P.
Transformers	N.P.
Wire, fuse, tested	P.
Electrodes	G.L.
Elevating truck, Plimpton. (Warehouse truck) ...	P.
Elevators, cork, for boots, with or without sheepskin covering	N.P.
Embossing machines (hand power) ...	N.P.
Emery caps	G.L.
Emulsor, lard (Holloware)	P.
Erasers not containing rubber or other prohibited constituents	N.P.
Erythrosine dye	N.P.
"Exitor" cement packing machines ...	N.P.
Extract :—	
"Bludtan" powder. (Chestnut extract)	P.
Eyeglass chain holder	P.
Eyelets, boot, metal	P.
Eyeletter, automatic, pedal	N.P.
Fans, complete, with electric mortor. (Electrical accessories and appliances) ...	N.P.
Fans, hand, for suction gas plants ...	N.P.
Fans, light shades and parasols of bamboo and paper	P.
Fasteners, paper, automatic ...	P.
"Feathers, Ornamental," includes all raw and manufactured ornamental feathers ..	
Feathers, ostrich, for transhipment conveyed to United Kingdom in vessels of any nationality	G.L.
Felts, card	P.
Ferment "D"	N.P.
"Fiberlic" building board	N.P.
Fibre, palmyra	N.P.
Film scrap, cellulose acetate	P.
Film slitting machines ...	N.P.
Film spooling machine and accessories (not treadle)	N.P.
Filter candles and filter cylinders for water filtering. (Earthenware)	G.L.
Filter, cocoa butter	N.P.
Finger print camera	P.
Finger print identification lenses with frames	P.
Fire alarm apparatus. (Electrical accessories and appliances)	N.P.
Fleshings (glue stock)	N.P.
Floral waters for medicinal purposes (containing no spirit or sugar)	N.P.
Folding machines for cuffs and collars and pads for garters. (Power)	N.P.
Foot powder (Fastep)	P.
Foot powers	P.
Forgings, rough, for sewing machines ...	P.
Frames, collapsible, steel, for opera hats ...	P.
Fringe nets	N.P.
Fruit slicer machine. (Hand)	P.
Fruit slicer machine (power driven) ...	N.P.
Fumigators, Formaldehyde. (Metal) ...	P.
Furnace, electric, complete. (Electrical accessories and appliances)	N.P.
Fusel oil	N.P.
Fuse wire, tested. (Electrical accessories and appliances)	P.
Fustian, cotton (imitation leather) ...	P.
Gas controller parts, brass	P.
Gauges, Marine	N.P.
Gauges, taper test	P.

Description of Article.	Decision.
Gelatine emulsion, used in making photographic paper	N.P.
Glass cotton	N.P.
Glow covers	P.
Glucose	N.P.
Glycerine substitute (mainly glucose) ...	N.P.
Glycerophosphates	N.P.
"Glypho" Glycerine substitute (Levulose, Suchrose, Dextrose)	N.P.
Grape juice, unfermented and non-alcoholic	N.P.
Graphite paste	N.P.
Grass tape	P.
Grey noils	N.P.
Guides, metal, for textile machines ...	P.
Guillery testing apparatus	P.
Gum Damar	N.P.
Gummite and manufactures of ...	G.L.
Hack saw machine, portable, for rail cutting	P.
Hair dryers, complete. (Electrical accessories and appliances)	N.P.
Hairnets, hair or silk	N.P.
Hammers, portable, electric. (Electrical accessories and appliances) ...	N.P.
Hatters furs	N.P.
Heddle steel strip	G.L.
Hematine (paste and solid)	N.P.
Hog spleen	N.P.
"Hollow" wire as tubes, other than of copper or brass or brass coated ...	P.
Hominy grits or pearl hominy	N P.
Homogenising machines, milk (Dairy machines)	P.
Hoods, tagal. (Hats and bonnets) ...	P.
Hoof hammers	P.
Hoof parers	P.
Hooks or Blake needles, for boot machines	P.
Hooks and needles, embroidery ...	P.
Hooter signal horns	P.
Horsehair, artificial	N.P.
Horse radish, fresh	N.P.
Hose, flax canvas. (Linen Manufactures)	P.
Hosiery drying machines (power driven) ...	N.P.
Hosiery knitting machines	N.P.
Hub bands, iron	P.
Hydrate of alumina	N.P.
Ibirin (spirits)	P.
Indigo	N.P.
Ink, paste	N.P.
Innersoling leather board	P.
Insectifuge (Pyrethum Flower) (insect powder)	N.P.
Integrators	N.P.
Interrupters (Telephone switchboard). (Electrical accessories and appliances ...	N.P.
Iron hook strip	G.L.
Jacks, track	G.L.
Jelly, lubricating, K. Y., for surgeon's use ..	N.P.
Jeweller:—	
Beads, shell. (Imitation Jewellery) ...	P.
Beads, wax, Japanese, as imitation pearls. (Imitation Jewellery) ...	P.
Cameos, imitation. (Imitation Jewellery)	P.
Chains, brass, gilt. (Imitation Jewellery)	P.
Chains, base-metal, for eyeglasses (Imitation Jewellery)	P.
Jointing, rubber composition (Jenkins brand)	N.P.
Journal boxes, tramcar	P.
Kamanga oil	N.P.
"Kapok" life-saving vests	N.P.
Knitting of hosiery machines (hand driven)	N.P.
Knives, circular	P.
Kola nuts	N.P.
"Kromoid" wax for tanners	N.P.
Lace, silk, *ex* France	G.L.
Lamps, brazing	P.
Lamps, reading, complete (Electrical accessories and appliances)	P.
Lanterns, marine, with flashing mechanism	N.P.
Latch needles	G.L.
Lead acetate	N.P.
Lead pencils with rubber tip	N.P.
Leatherboard innersoling	P.
Leather stamping machines	P.
Life-saving vests ("Kapok")	N.P.

Description of Article.	Decision.
Ligatures, silk	P.
Light-shades, fans, parasols of bamboo and paper	P.
Lime juice, raw	N.P.
Liquorice juice in blocks, mass and sticks, containing no added sugar	N.P.
Litho red. (Aniline dye)	N.P.
Lourdes water	N.P.
Machines:—	
Addressograph (complete)... ...	N.P.
Apple grater	N.P.
Apple or cider press	N.P.
Apple paring and coring (power driven)	P.
Baling or strapping (hand power) ...	P.
Ball mill for power grinding ...	N.P.
Bending for chain	L.
Book writing	P.
Boot welt and turn, sewing ...	N.P
Bread crumbers (hand and power driven)	P.
Capsuling (power driven)	N.P.
Centrifugue, laboratory	N.P.
Cheque writing. "Protectograph" ...	N.P.
Coffee grinding (hand driven) ...	P.
Coffee roasting (hand driven) ...	P.
Corset busk cutting and tipping (hand driven)	N.P.
Cotton baling press (power) ...	N.P.
Counters, tin, automatic	N.P.
Embossing (hand driven) ...	N.P.
"Exitor" cement packing	N.P.
Film slitting	N.P.
Film spooling and accessories (not treadle)	N.P.
Folding for cuffs and collars and pads for garters (power)	N.P.
Fruit slicer (hand)	P.
Fruit slicer (power)	N.P.
Hack saw, portable, for rail cutting ...	P.
Homogenising, milk. (Dairy Machine)	N.P.
Hosiery drying (power driven) ...	N.P.
Hosiery knitting	N.P.
Knitting or hosiery (hand driven) ...	N.P.
Leather stamping	P.
Milk separators or centrifuge ...	P.
Oil expellers	N.P.
Oxygraph (acetylene) (used in die-making and for slotting) ...	N.P.
Paper cutting, lever (hand driven) ...	N.P.
Paper tube making (power driven) ...	N.P.
Pinking and slotting (hand driven) ...	N P.
Press, automatic, for gramophone records	N.P.
Presses, high embossing	N.P.
Refrigerating (electric power) ...	N.P.
Road grading (horse drawn) ..	N.P.
Rubber tyre cutting or slittin (power ... driven)	N.P.
Signowriters, signature stamping (hand driven)	P.
Soap drying (power driven) ...	N.P.
Starch printing (hand driven) ..	N.P.
Strapping or baling (hand power) ...	P.
Tabulating, sorting and key punch ...	N.P.
Tag marking	N.P.
Textile cutting, automatic (power) ...	N.P.
Telegraph keyboard perforating ...	P.
Tin printing, rotary or "Voivin" roto offset press	N.P.
Tubing for rubber tyres and tubes ...	N.P.
Typographical numbering ...	P.
Tyre grooving	P.
Varnishing (power driven) ...	N.P.
Wire enamelling (power driven) ...	N.P.
Wire stitching for cardboard and fibre boxes	N.P.
"Writerpress" multigraph printing ...	N.P.
Mailchute apparatus	P.
Mallets, raw hide	P.
Maltose, made from rice	N.P.
Mandioca, root flour	N.P.
Mango slices in brine	N.P.
Mangrove bark	N.P.
Manila copal	P.
Marine glasses, complete	N.P.
Marine lanterns with flashing mechanism ...	N.P.
Medicinal preparation (*bonâ fide*) containing sugar	G.L.

Description of Article.	Decision.
Mercury gas	N.P.
Merthyl violet dye	N.P.
Meters, glue	N.P.
Metol	N.P.
Mica tape	N.P.
Mica tubes	N.P.
Milk separator machines or centrifuge ...	P.
Mimosa bark	N.P.
"Mints" Mulford (preparations of sugar)...	P.
"Moellon" (grease for manufacture of boots)	N.P.
Mohair, woollen	P.
Molasses	N.P.
Mouthpieces, vulcanite, for smoking pipes	N.P.
Muarta tubes (fibre), for film-coating machines	N.P.
Muff couplings	P.
Mushroom spawn	N.P.
Musical instrument cases, made of fibre ...	N.P.
Musical instrument cases, made partly of leather	P.
Myrabolams (palm fruit)	N.P.
Nail rod, steel	N.P.
Needles, blake, or hooks, for boot machines	P.
Needles and hooks, embroidery ...	P.
Needles, latch	G.L.
Nestle's "Milo" Food, containing no added sugar but sweetened with condensed milk	N.P.
Nickel chrome ribbons	P.
Nitrate of soda	N.P.
Noils, grey	N.P.
Nozzles for liquid sprayers	P.
"Nujol" white mineral oil for medicinal purposes	N.P.
Nuts, Kola	N.P.
Oils :—	
Bean	N.P.
Chaulmoogra	N.P.
Chinese wood	N.P.
Cod	N.P.
Fish	N P.
Fish, mixed	N.P.
Fusel	N.P.
Herring	N.P.
Jasmin (Perfumery)	P.
Kamanga	N P.
Kernel	N.P.
Olive	F P.
Peanut	N.P.
Salad	N.P.
Sardine	N P.
Shark	N P.
White mineral, for medicinal purposes, "Nujol"	N.P.
Oil atomizers	N.P.
Oil expeller machines	N.P.
Oil reclaimers	N.P.
Olive oil	N.P
Opera glasses	P.
Orange peel, bitter	N.P.
Ostrich feathers for transhipment conveyed to United Kingdom in vessels of any nationality	G.L.
Ovens, steam heated	N P
Oxygraph machines (acetylene) (used in die making and for slotting)	N.P.
Ozone generators, complete (Electrical accessories and appliances)	N.P.
Pasking, flax, engine	P.
Pads, ebonite or vulcanite, containing less than 50 per cent. of rubber	N.P.
Palm kernels	N.P.
Palmyra fibre	N.P.
Paper, automatic fasteners	P.
Paper cutting machines, lever (hand driven)	N.P.
Paper tube making machines (power driven)	N.P.
Paraphenylene diamine (Dyes) ...	N.P.
Parasols, fans, light shades, bamboo and paper	P.
"Paxolin" insulating material ...	N.P.
Peanut butter or paste	N.P.
Pearl hominy or hominy grits... ...	N.P.
Pearl spoons	N.P.
Pedal operating wheels	P.
Pen arms, steel	P.

Description of Article.	Decision.
Pencils, lead, with metal protectors, complete	N P.
Pencils, lead, with rubber tip	N.P.
Penholders vulcanite	N.P.
Pen points, steel	P.
Pepper	N.P
Perfumed spirit	P.
Peroly. (Bate, for tanning)	N.P.
Persian berries	N.P.
Petroleum jelly, vaseline	N.P.
Phosphor bronze sheets, cut to size ...	P.
Photometer	N.P.
Phthalic anhydride	N.P.
Pills (medicinal)	N.P.
Pinking and slotting machine (hand driven)	P.
Pitch, petroleum	N.P.
Pitch, vegetable	N P.
Pituitary glands of animals	N P.
Plaits, tagal	N.P.
Planimeters	N P.
Platinum lustre, liquid	N.P.
Polishers or dusters, pocket, shoe, cotton, wool and canvas	P.
Potassium bromide	N.P.
Powder, baby. (Toilet preparations) ...	N.P.
Powder, Blue	P.
Powder, foot. (Fastep.)	P.
Presses, high embossing, machine ...	N P.
Press machine, automatic, for gramophone records	N.P.
Protoxide of sodium	N.P.
Pulley blocks, Yale, triplex	P.
Pumps, breast (rubber and glass) ...	P.
Pyrethum flower, "Insectifuge" (insect powder).	N.P.
Pyrometers	N.P.
Quartz, fine and rough	P.
Rabbit pelt, used for glue making ...	N.P.
"Raylux" (Chemical decolorizer) ...	N.P.
Red gum accroides or yacca gum ...	N.P.
Refrigerating machine, (Electric power)...	N.P.
Rennet, dry, and extract of	G.L.
Returned Empties :— The General Licence covering "Returned Empties" is applicable to returned empties of the following type :—	
Bags.	
Barrels.	
Baskets.	
Biscuit empties.	
Bobbins.	
Bottles in cases or crates.	
Boxes (collapsible or otherwise).	
Cans.	
Carboys.	
Cases.	
Casks.	
Crates.	
Cylinders.	
Drums.	
Fish packages.	
Frames, cloth.	
Jars.	
Paper shields.	
Rings, wrought iron (used as Tube protectors).	
Rollers.	
Sacks.	
Skips.	
Spools.	
Rhatany root (for medicinal purposes) ...	N.P.
Ribbon, metal or brass	P.
Ribbons, nickel chrome	P.
Road grading machines (horse drawn) ...	N P.
Rock crystal	N.P.
Rod cutters	P.
Rods, packing, or tools, steel	P.
Rods, steel screw	P.
Rosin	N.P.
Rubber, reclaimed	P.
Rubber scrap or waste	P.
Rubber tyre cutting or sliting machine (power driven).	N.P.
Rules, slide	G.L.
Rye, spurred	N.P.
Salad oil	N.P.
Salicylic acid	N.P.

Description of Article.	Decision.
Salmon paste	P.
"Salol" (intestinal disinfectant) ...	N.P.
Saucepan cleaner (Fibre bristles) ...	P.
Scarf pin protectors, brass	P.
Screw stock square, steel	P.
Screws, thumb, iron or steel	P.
Sea grass cord	N.P.
Seigle ergote	N.P.
Selenium metal	P.
Shears, bench, metal ...	P.
Signowriters, signature stamping machine (hand driven).	P.
Simple syrup	P.
Slide rules	G.L.
Sliding door hangers	P.
Soap drying machines (power driven) ...	N.P.
Soap, hand cleanser of pumice, "Snap" ...	P.
Sockets, steel, for iron wire rope ...	P.
Socks, cork	N.P.
Soda ash	N.P.
Sodium selenite	P.
Soldering flux	N.P.
Soup extract, vegetable	N.P.
Soya cake (for cattle feeding) ...	N.P.
Spacing collars	P.
Spaghetti with tomato sauce ...	N.P.
Spanish earth	N.P.
Spectacle cases (cardboard and metal) ...	P.
"Spiralite" advertising device. (Electrical accessories and appliances).	P.
Spirit, neutral	P.
"Spon Tem" powder paste	N.P.
Spoons, pearl	N.P.
Sprayers and bellows for powder (hand) ...	P.
Spraying apparatus. (Electrical accessories and appliances.	P.
Stampings, fancy metal, for photo frames	P.
Starch, potato and sweet potato ...	N.P.
Starch printing machines (hand driven) ...	N.P.
Starters. (Electrical accessories and appliances).	N.P.
Steel strip, heddle	G.L.
Stencil plates, phosphor bronze ...	P.
Sterilizing apparatus for surgical instruments.	P.
Stilettos, embroidery	P.
Stopples and necks, brass, for water bottles	P.
Strainers for liquid sprayers ...	P.
Strapping or bailng machine (hand power)	P.
Strings, made of Japanese grass, for musical instruments.	G.L.
Strip, iron hook	G L.
Succory root	N.P.
Sugar syrup, cane as molasses ...	N.P.
Sulphate of alumina	N.P.
Sumac, dried leaves for tanning ...	N.P.
Surgical appliances :—	
"Albees" bone operative set ...	N.P.
Tungsten target X-ray tubes ...	N.P.
Syrens, complete, with motor. (Electrical accessories and appliances).	N.P.
Syringes, medical, of all kinds ...	G.L.
Syrup, cane sugar, as molasses ...	N.P.
Syrup, simple	P.
Tables, fracture and orthopedic ...	P.
Tabulating, sorting and key punch machine	N.P.
Tagal hoods	P.
Tagal plaits	N.P.
Tag marking machines	N.P.
Talc	N.P.
Tally, registers, automatic	N.P.
Tangle-foot (Insecticide)	N.P.
T[illegible]s, melting	P.
Tape, brass	G L.
Tape, grass	P.
Tape, mica	N.P.
Tape, Okonite rubber, insulating ...	P.
Tape, vegetable, or bast	P.
Tar, vegetable	N.P.
Telegraph keyboard perforating machine	P.
Telephone switchboards and parts ...	G L.
Tetrachloride of titanium (liquid) ...	N.P.
Textile cutting machines, automatic (power)	N.P.
"Thaletts" (chocolate laxative sweets) ...	P.
"Thiol" tar product	N.P.
Thread, copper tinsel	P.
Thumb screws, iron or steel... ...	P.

Description of Article.	Decision.
Timber, all arriving as deck cargo from U. S. A. and Canada	G.L.
Tinder lighters, composition	N.P.
Tin printing machines, rotary or "Voivin" roto offset press	N.P.
Tomatoes, fresh, from France ...	G L.
Tonquin beans	N.P.
Tool "Austral" combination	P.
Tools or rods, packing (steel) ...	P.
Tramcar journal boxes	P.
Transformer testing sets. (Electrical accessories and appliances)	N.P.
Transformers. (Electrical accessories and appliances)	N.P.
Tricycles, children's. (Toys) ...	P.
Trucks or under carriages for tramcars ...	N.P.
Tubes, mica	N.P.
Tubes, muarta (fibre), for film-coating machines	N.P.
Tubing machines for rubber tyres and tubes	N.P.
Tungsten	N.P.
Turbine distance separators	P.
Turmeric	N.P.
Typographical numbering machines ...	P.
Tyre grooving machines (hand) ...	P.
Umbrellas, complete	N.P.
Unions, white metal	P.
Vapo-cresolene	N.P.
Varnish, copal, not containing spirit ...	N.P.
Varnishing machines (power driven) ...	N.P.
Vaseline, petroleum jelly	N.P.
Vegetable tape, or bast	P.
Viterol	N.P.
Vulcanite, containing less than 50 per cent. of rubber	N.P.
Vulcanite mouth-pieces for smoking pipes	N.P.
Watch-winding buttons (base metal and silver)	P.
Waterproof cloth	N.P.
Wax, "Kromoid," for tanners ...	N.P.
Wax, paraffin	N.P.
Weasands (Bladders, casings and sausage skins)	P.
Whalebone	N.P.
Wheels, pedal operating	P.
Wine, non-alcoholic	P.
Wire, chromel resistance	P.
Wire, enamelling machine (power driven) ..	N.P.
Wire, fuse, tested. (Electrical accessories and appliances)	P.
Wire, "Hollow," as tubes, other than of brass or copper, or brass coated ...	P.
Wire, steel, coppered and flattened ...	G.L.
Wire stitching machines for cardboard and fibre boxes	N.P.
Witch hazel	N.P.
Wood-cutters, steel, for grooving ...	P.
Wool cloth	P.
"Writerpress" multigraph printing machine	N.P.
Yacca gum, or red gum accroides ...	N.P.
Zinc powder	N.P.
Zinc strip	P.
Zirconia	N.P.

The following corrections should be made in the publications referred to :—

Issue of 29th March 1917.

Page.		
7.	Beans, baked	P.
	should read	
	Beans, baked, tinned	G.L.
	Beans, dried ...	G.L.
	should read	
	Beans, dried	N.P.
	Beans, Lima	G.L.
	should read	
	Beans, Lima	N.P.
8.	Bolts and nuts, brass	G.L.
	Bolts and nuts, carriage ...	G.L.
	Bolts and nuts, round headed for stoves	P.
	Bolts—finhead (used for fastening wood battens to radiators) ...	P.
	should read	
	Bolts and nuts of all kinds, blank or tapped, except Door bolts, Dummy bolts, Security bolts and Blind nuts	G.L.

Page.
9. Brass strips ... N.P.
should read
Brass strips ... G.L.
Brooch joints and catches ... P.
should read
Brooch joints, pins and catches (base metal). ... P.
9. Camel hair noils ... P.
should read
Camel hair noils ... N.P.
10. Cattle dehorners ... N.P.
should read
Cattle dehorners ... P.
14. Electrical Accessories and Appliances—
Lamp cases, hand and pocket, made of soft iron scrap, without lenses or bulbs ... P.
should read
Lump cases, hand and pocket, made of soft iron scrap, without lenses and bulbs ... P.
Lamp holders, brass or ebonite, with or without switch or key ... G.L.
should read
Lamp holders, brass or ebonite, with or without switch or key ... P.
15. Torch cases, without lenses or bulbs, made of soft iron scrap ... P.
should read
Torch cases, without lenses and bulbs, made of soft iron scrap ... P.
16. Emery cloth discs ... P.
should read
Emery cloth or "Electrite" discs ... G.L.
Hypodermic Syringes ... N.P.
Delete (see Syringes, medical of all kinds).
21. Lamp cases, hand and pocket, electric, made of soft iron scrap, not fitted with lenses or bulbs ... P.
should read
Lamp cases, hand and pocket, electric, made of soft iron scrap, not fitted with lenses and bulbs ... P.
Lamp holders, electrical, brass or ebonite, with or without switch or key ... G. L.
should read
Lamp holders, electrical, brass or ebonite, with or without switch or key P.
22. Lima beans ... G.L.
should read
Lima beans ... N.P.
25. Nails, iron, with all brass heads ... G.L.
should read
Nails, iron, with all brass heads ... P.
Nails, iron, with brass covered heads G.L.
should read
Nails, iron, with brass covered heads P.
Nickel Oxide ... P.
should read
Nickel Oxide ... G.L.
Noils, Camel hair ... P.
should read
Noils, Camel hair ... N.P.
Noils, white merino wool (semi-manufactured article) ... P.
should read
Noils, white merino wool (semi-manufactured article) ... N.P.
No entry shown ...
should read
Noils, wool ... P.
26. Peel, in brine ... N.P.
should read
Peel, lemon and bitter orange, in brine ... N.P.
25. Nuts and bolts, brass ... G.L.
Nuts and bolts, carriage ... G.L.
Nuts and bolts, round headed, stove ... P.
Nuts, brass, for aneroid barometers ... G.L.
Nuts, iron or steel ... G.L.
should read
Nuts and bolts of all kinds, blank or tapped (except nuts, blind) door bolts, dummy bolts and security bolts ... G.L.

Page.
27. Photographic apparatus includes any article or part thereof designed or adapted or commonly used for the taking and developing of photographs ...
should read
Photographic apparatus includes any article or part thereof designed or adapted or commonly used for the taking, developing and printing of photographs ...
Pincers, steel ... P.
should read
Pincers, seal ... P.
29. Rattans ... N.P.
should read
Rattans and canes, unvarnished ... N.P.
Rods, wire ... P.
should read
Rods, wire ... G.L.
30. Screw brass parts for use on telephones P.
should read
Screw brass parts for use on telephones G.L.
33. Sugar corn ... N.P.
should read
Sugar corn ... P.
Syringes, hypodermic ... N.P.
Delete (see Medical syringes of all kinds).
33. Talcum powder (toilet requisite) ... N.P.
should read
Talcum powder (toilet requisite) ... P.
Telephone, brass screw parts for use on P.
should read
Telephone, brass screw parts for use on G.L.
34. Telephone and telephone parts (except telephone brackets and parts thereof) ... N.P.
should read
Telephone and telephone parts (except telephone brackets and parts thereof) ... G.L.
Torch cases, electric, not fitted with lenses or bulbs, made of soft iron scrap ... P.
should read
Torch cases, electric, made of soft iron scrap, not fitted with lenses and bulbs ... P.
35. Tube cleaners ... P.
should read
Tube cleaners, hand driven ... P.
36. Wire rods ... P.
should read
Wire rods ... G.L.
37. Wool noils ... P.
should read
Wool noils ... N.P.
Wool, white merino, noils (semi-manufactured article) ... P.
should read
Wool noils, white merino (semi-manufactured article) ... N.P.

Reprint from "Board of Trade Journal," issue of 3rd May 1917

1. Clamps ... P.
should read
Clamps, iron or steel, as engineers' tools G.L.
Clamps, wooden ... P.
4. Shellac ... N.P.
should read
Shellac, not containing spirit ... N.P.

HARDWARE LIST.

The following articles which will be found in their alphabetical order in the preceding list and here grouped together for convenience of reference :—

Description of Article.

Apple paring and coring machines (power).
Baling or strapping machines (hand).
Barbers' pole (Barker's), revolving.
Bellows and sprayers for powder (hand).
Bells and buzzers for fire alarm telephones. (Electrical accessories and appliances). (G.L).
Bending machine for chain.

Description of Article.

Blind nuts.
Bolts, door.
Bottle closing device (brass nickelled).
Bracket lamp or bulb holders, nickelled. (Electrical accessories and appliances).
Braid, wire.
Brass strip. (G.L.).
Brass tape. (G.L.).
Brazing lamps.
Bread crumbing machines (hand and power).
Brush holder springs. (Electrical accessories and appliances.)
Burning outfits, "Hauck." (Blow lamp.)
Burnishers, chain.
Cattle dehorners.
Cellar drainers.
Chart discs, steel.
Chromel resistance wire.
Circular knives.
Clip, spring, for bottle caps.
Coffee grinding machines (hand driven).
Coffee roasting machines (hand driven).
Combination tool, "Austral."
Controller parts, gas, brass.
Copper blanks for electric cranes. (Electrical accessories and appliances).
Corset busk cutting and tipping machine (hand driven.)
Cue cutters.
Cutters, bench, metal (hand driven).
Cutters, cue.
Cutters, rod.
Cutters, steel, for grooving wood.
Door bolts.
Door hangers, sliding.
Dovetail bits.
Drainers, cellar.
Draw plates for wire drawing.
Drill sleeves.
Dummy bolts.

Electrical accessories and appliances :—
Bells and buzzers for fire alarm telephones. (G.L.)
Bracket lamp or bulb holders, nickelled.
Brush holder springs.
Copper blanks for electric cranes.
Fuse wire, tested.
Lamps, reading, complete.
"Spiralite," advertising device.
Spraying apparatus.
Wire fuse tested.

Eyeglass chain holder.
Eyelets, boot, metal.

Fasteners, paper, automatic.
Foot powers.
Forgings, rough, for sewing machines.
Frames, collapsible, steel, for opera hats.
Fruit slicing machine (hand).
Fumigators, ormaldehyde (metal).
Fuse wire, tested. (Electrical accessories and appliances).

Gas controller parts, brass.
Gauges, taper test.
Glow covers.
Guides, metal, for textile machines.
Guillery testing apparatus.

Hack saw machine, portable, for rail cutting.
Heddle steel grip (G. L.).
"Hollow" wire, as tubes, other than of brass or copper, or brass coated.
Hoof hammers.
Hoof parers.
Hooks and needles, embroidery.
Hooks or needles, Blake, for boot machines.
Hootal signal horns.
Hub bands, iron.

Iron hook strips (G. L.)

Jacks, track (G. L.).
Journal boxes, tramcar.

Knives, circular.
Lamps, brazing.
Lamps, reading, complete. (Electrical accessories and appliances.)

Description of Article.

Latch needles. (G. L.).
Leather stamping machines.

Machines :—
Apple-paring and coring (power).
Baling or strapping (hand).
Bending for chain.
Bread crumber (hand and power).
Coffee grinding (hand power).
Coffee roasting (hand driven).
Corset busk cutting and tipping (hand driven).
Fruit slicer (hand).
Hack saw, portable, for rail cutting.
Leather stamping.
Milk separators or centrifuge.
Pinking and slotting (hand driven).
Signowriter signature stamping (hand driven).
Strapping or baling (hand).
Typographical numbering.
Tyre grooving.
Mailchute apparatus.
Milk separator machines or centrifuge.
Muff couplings.

Needles or hooks, Blake, for boot machines.
Needles and hooks, embroidery.
Needles, latch. (G. L.).
Nickel chrome ribbons.
Nozzles for liquid sprayers.

Paper, automatic fasteners.
Pedal operating wheels.
Pen arms, steel.
Pen points, steel.
Phosphor bronze sheets, cut to size.
Pinking and slotting machines (hand driven).
Pulley blocks, Yale triplex.

Ribbon, metal.
Ribbons, nickel chrome.
Rod cutters.
Rods, packing, or tools (steel).
Rod, steel, screw.

Scarf pin protectors, brass.
Screw stock square steel.
Screws, thumb, iron or steel.
Shears, bench, metal.
Signowriters, signature stamping machine (hand driven).
Sliding door hangers.
Sockets, steel, for iron-wire rope.
Spacing collars.
"Spiralite" advertising device. (Electrical accessories and appliances).
Sprayers and bellows for powder (hand).
Spraying apparatus. (Electrical accessories and appliances.)
Stampings, fancy metal for frames.
Steel strip, heddle. (G. L.).
Stencil plates, phosphor bronze.
Sterilising apparatus, for surgical instruments.
Stilettos, embroidery.
Stopples and necks, brass for water bottles.
Strainers for liquid sprayers.
Strapping or baling machine (hand).
Strip, brass. (G. L.)
Stip, iron hook. (G. L.)
Tables, fracture and orthopedic.
Tape, brass. (G. L.).
Thumb screws, iron or steel.
Tool, "Austral" combination.
Tools or rods, packing steel.
Tramcar journal boxes.
Turbine distance separators.
Tyre-grooving machines.
Typographical numbering machines.

Unions, white metal.
Watch-winding buttons (base metal and silver).
Wheels, pedal operating.
Wire, chromel resistance.
Wire fuse, tested. (Electrical accessories and appliances.)
Wire "hollow," as tubes, other than of brass or copper or brass coated.

Wire, steel, coppered and flattened. (G. L.).
Wood cutters, steel, for grooving.
Zinc strip.

HARDWARE.

The following corrections should be made in the publications referred to :—

Issue of 29th March 1917.

PAGE 38.—Bolts and nuts, brass (G. L.).
Bolts and nuts, carriage (G. L.).
Bolts and nuts, round headed stove.
Bolts—finhead (used for fastening wood battons to radiators)
should read
Bolts and nuts of all kinds, blank or tapped, except door bolts, dummy bolts, security bolts and blind nuts (G. L.).
Brooch joints and catches
should read
Brooch joints, pins and catches (base metal).

PAGE 41.—Electrical accessories and appliances—
Lamp cases, hand and pocket, made of soft iron scrap, without lenses or bulbs
should read
Lamp cases, hand and pocket made of soft iron scrap, without lenses and bulbs.
Lamp holders, brass or ebonite, with or without switch or key (G. L.).
should read
Lamp holders, brass or ebonite, with or without switch or key.
Torch cases, made of soft iron scrap, without lenses or bulbs
should read
Torch cases, made of soft iron scrap, without lenses and bulbs.

PAGE 43.—Lamp cases, hand and pocket, electric made of soft iron scrap, without lenses or bulbs
should read
Lamp sases, hand and pocket, electric, made of soft iron scrap, without lenses and bulbs.
Lamp holders electric (brass or ebonite), with or without switch or key (G. L.)
should read
Lamp holders, electric (brass or ebonite), with or without switch or key.

PAGE 45.—Nails, iron with all brass heads (G. L.)
should read
Nails, iron, with all brass heads.
Nails, iron, with brass covered heads (G. L.)
should read
Nails, iron, with brass covered heads.
Nuts and bolts, brass (G. L.).
Nuts and bolts, carriage (G. L.).
Nuts and bolts, round headed, stove.
Nuts, brass for aneroid barometers (G.L.).
Nuts, iron and steel (G.L.)
should read
Nuts and bolts of all kinds, blank or tapped except nuts, blind, door bolts, dummy bolts, and security bolts (G.L.)
Pincers, steel
should read
Pincers, seal.

PAGE 46.—Rods, wire
should read
Rods, wire (G.L.).
Screw brass parts (for telephone instruments)
should read
Screw brass parts (for use on telephones) (G.L.)

PAGE 48.—Telephone, brass screw parts, for use on
should read
Telephone, brass screw parts, for use on (G.L.)
Torch cases (electric) made of soft iron scrap, not fitted with lenses or bulbs
should read
Torch cases (electric) made of soft iron scrap, not fitted with lenses and bulbs.

PAGE 49.—Tube cleaners
should read
Tube cleaners, hand driven.
Wire rods
should read
Wire rods (G.L.).

Reprint from the "Board of Trade Journal" issue of 3rd May 1917.

PAGE 1.—Clamps
should read
Clamps, iron or steel, as engineers' tools (G.L.)

No. 228-D.—In exercise of the powers conferred by section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), the Governor-General in Council is pleased to direct that the following additions shall be made in the Schedule appended to this Department Notification No. 2981-C. W., dated the 24th March 1917, as subsequently amended, ***viz.*** :—

Additions.

Bangkok Travelling Agency, Bangkok.

Swanson and Sehested, Bangkok.

No. 259-D.—In exercise of the powers conferred by section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), the Governor-General in Council is pleased to direct that the following additions and alteration shall be made in the schedule appended to this Department Notification No. 8413, dated the 1st July 1917, as subsequently amended, ***viz.*** :—

Additions.

Arnhold Bros. & Co., Ltd.
Jespersen, J. T. Tientsin.
Koskinin, E. L.
Leung Pin Kee, Dr., of 50, Cheong Lok Kai, Canton.
Shanghai Municipal Council.
Yunnanfu Electric Light Co.

Alteration.

Municipal Councils of British, Allied and Neutral Concessions and of the International Settlement at Shanghai	*should read*	Municipal Councils of British, Allied and Neutral Concessions.

A. H. LEY,

Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA," DATED DELHI, SATURDAY, NOVEMBER 17, 1917.

HOME DEPARTMENT.

NOTIFICATION.

ESTABLISHMENTS.

Delhi, the 16th November 1917.

No. 299-C.—The services of Mr. A. C. Macnabb, of the Indian Civil Service, are replaced at the disposal of the Government of the Punjab with effect from the 31st October 1917.

S. R. HIGNELL,

Offg. Secretary to the Government of India.

DEPARTMENT OF COMMERCE AND INDUSTRY.

NOTIFICATIONS.

Delhi, the 17th November 1917.

No. 347-D.—In exercise of the powers conferred by section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), the Governor-General in Council is pleased to direct that the following additions shall be made to the schedule appended to this Department Notification, No. 5385-C. W., dated the 12th May 1917, as subsequently amended, *viz.*:—

Add as new entries :—

"(B) Carborundum."

"(B) Corbonado."

"(B) Garnets."

No. 429-D.—In exercise of the powers conferred by section 53 of the Native Passenger Ships Act, 1887 (X of 1887), the Governor-General in Council is pleased to make the following amendments in the rules regarding the carriage of petroleum in ships to which the said Act applies, which were published with the Notification in the Finance and Commerce Department, No. 5100-S. R., dated the 20th August 1903, as subsequently amended, namely :—

(1) The following shall be substituted for rule 1, clauses (*a*), (*b*), (*c*), (*d*) and (*e*) :—

"1. No petroleum which is dangerous within the meaning of the Indian Petroleum Act, 1899 (VIII of 1899), shall be shipped on board any ship proceeding or departing from British India, and no other petroleum shall be carried on board such a ship, except as fuel in bulk for the use of the ship, or as cargo, and under the following special conditions, namely :—

(*a*) Such petroleum shall have a flash-point of not less than 150° Fahrenheit by Abel's close test.

(*b*) Petroleum carried as fuel in bulk for the use of the ship shall be carried in double bottom tanks.

(*c*) The master, owner or agent shall give notice to the Chief Customs Officer, or such other officer as the Chief Customs Officer may nominate in this behalf, before permitting any petroleum to be shipped as cargo.

(*d*) Each consignment of petroleum shipped as cargo shall be covered by a declaration made and signed by the shipper in Form A (hereto annexed), if the petroleum has been imported into British India, and otherwise in Form B.

(*e*) Petroleum shipped as cargo shall be shipped either in tins enclosed in outer wooden cases or in hermetically sealed iron or steel drums : provided that petroleum which has a flash-point not below 200° Fahrenheit may also be shipped in sound well-coopered wooden casks of not more than 50 gallons capacity.

(*f*) The nature of every consignment of petroleum shipped as cargo shall be marked on the outside of the package containing it.

(*g*) The petroleum shall be stored separately from all other cargo and as far as possible away from lights or fires; and none shall be stored in any hold adjoining an engine-room or boiler, or in any compartment situated above the passenger spaces."

(2) Clauses (*f*) to (*k*) of the same rule shall be renumbered (*h*) to (*m*), respectively.

No. 478-D.—In exercise of the powers conferred by section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), the Governor-General in Council is pleased to direct that the following additions and alteration shall be made in the Schedule appended to this Department Notification No. 8413, dated the 21st July 1917, as subsequently amended, *viz.*:—

Additions.

Australian Produce Company, Shanghai.
China Pencil Company, Limited, Shanghai.
Dong Chong and Company, Shanghai.
Lapshain, S., Harbin.

Removal.

Chester Cowen and Company.

No. 479-D.—In exercise of the powers conferred by section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), the Governor-General in Council is pleased to direct that "Smith (S.) and Son, Limited, Bangkok," shall be added to the schedule appended to this Department Notification No. 2981-C. W., dated the 24th March 1917, as subsequently amended.

A. H. LEY,

Secretary to the Government of India.

ARMY DEPARTMENT.

Delhi, the 16th November 1917.

LONDON GAZETTE.

No. 1962.—The following extract is published for general information :—

London Gazette of the 6th July 1917, page 6710.

* * * * * * * *

India Office,
6th July 1917.

ROYAL WARRANT.

Whereas We deem it expedient to amend Our Warrant of 25th June 1917, under which the Indian Distinguished Service Medal may be awarded to Indian commissioned and non-commissioned officers and men of Our Indian Regular Forces, including the reserve of the Indian Army, Border Militia and Levies, Military Police and Imperial Service troops, for distinguished service in the Field ;

Our Will and Pleasure is that Indian non-combatants attached to Forces engaged on field service shall be included amongst the classes eligible for the aforesaid Medal ; and further, that where Indian commissioned and non-commissioned officers and men including non-combatants attached to Forces engaged on field service, who are in possession of Medals for Distinguished Service awarded under Our Warrant of 25th June 1917, or this Our Warrant, have been recommended on account of further distinguished service, a Bar shall be added to the Distinguished Service Medal already conferred.

Given at Our Court at *Buckingham Palace,* this Thirtieth day of *June,* in the Eighth year of Our reign and in the year of our Lord 1917.

* * * * * * * *

INDIAN DEFENCE FORCE.

APPOINTMENTS, PROMOTIONS AND RESIGNATIONS.

Punjab Light Horse.

No. 1984.—Lieutenant Henry Alexander Robert Lyon resigns his commission. Dated the 31st March 1917.

Lieutenant Alexander Montagu Stow resigns his commission. Dated the 31st March 1917.

1st Punjab Volunteer Rifles.

No. 1985.—Second-Lieutenant Louis Frederick Ernest Vanrenen resigns his commission. Dated the 31st March 1917.

MEDALS AND DECORATIONS.

No. 1986.—His Excellency the Governor-General of India is pleased to confer the Volunteer Officers' Decoration upon the undermentioned officer :—

1st Battalion, North-Western Railway Volunteer Rifles.

Captain Arthur Terance Stowell.

A. H. BINGLEY, *Major-General,*

Secretary to the Government of India.

BOARD OF EXAMINERS.

NOTICE.

Persian and Arabic Instructors.

Two fully qualified instructors, natives of Persia and Arabia, respectively, are maintained by the Government of India, for the convenience of officers wishing to study Persian and Arabic. The services of these instructors may be obtained in Calcutta, on application to the Secretary, Board of Examiners.

Qualified Urdu Teachers.

AMBALA.

M. Mohd. Miyan Khan ...	... Saddar Bazar, Ambala.
M. Mohd. Akbar Khan Haidari	... The Oriental Lodge, Ambala.
M. Anand Sarup ...	... Saddar Bazar, Ambala Cantonment (winter only).
M. Shaikh Amir Bukhsh Gyani (Munshi Fazil).	Regimental Munshi, 1/9th Middlesex Regiment, Ambala.

FEROZEPORE.

M. Suraj Narain, B.A. ...	... Kabari Bazar, Ferozepore.
M. Harnam Das ...	... Headmaster, Malwa Khalsa School, Ferozepore City.

JHELUM.

M. Thakur Das Pahwa ...	... Officers' Munshi, Jhelum.

JULLUNDUR.

M. Karam Chand ...	... C/o Jacki Mull & Sons, Saddar Bazar, Jullundur Cantonment.

KASAULI.

M. Anand Sarup ...	... Depôt Munshi, Kasauli (summer only).

LAHORE.

M. Sham Lal, Bhargava...	... Officers' Munshi, Saddar Bazar, Lahore Cantonment.
M. Sayyad Aulad Ali, Gilani (Munshi Fazil).	Miran Shah Lane, Taksali Gate, Lahore.
M. Mohd. Khalil-ur-Rahman, Sabri	... Mohalla Sammian, Chhawni Manawala, Taksali Gate, Lahore.
M. Mool Chand Saihgal	... Regimental Munshi, 1/5th Devonshire Regiment, Saddar Bazar, Lahore Cantonment.

MULTAN.

M. Sultan Mohammad	... Regimental Munshi, Multan Cantonment.
*M. Din Muhammad Khan, Talib	... Sadar Bazar, Multan Cantonment.

MURREE HILLS.

M. S. C. Bagchi ...	... Munshi, Lawrence Government European School, Ghoragali, P. O. Murree Hills.
M. Ghulam Mohy-ud-Din ...	... Regimental Munshi, 2nd North Staffordshire Regiment (summer only).
M. Bodh Raj ...	... Regimental Munshi (summer only).

RAWALPINDI.

M. Ghulam Mohy-ud-Din...	... Regimental Munshi, 2nd Bn., N. Staff. Regt., Rawalpindi (winter only).
M. Ghulam Rasul ...	... Sadar Bazar, Rawalpindi.
M. K. R. Mehta ...	... Regimental Munshi, 1st F. S. Garr. Bn., Somerset Light Infantry.
M. Bodh Raj	... Regimental Munshi (winter only).

RISALPUR.

M. Kazi Abdul Haqq Khan	... Regimental Munshi, Royal Flying Corps, Risalpur Cantonment.

SUBATHU.

*M. Mohd. Yaqub Khan (Munshi Fazil)	Officers' School of Instruction, Subathu

N.B.—Whenever any teacher changes his address, he is requested to communicate his new address to the Board of Examiners.

N.B.—Teachers whose names are preceded by an asterisk (*) are considered especially competent to give advanced instruction in the language.

O. F. JENKINS,
Secretary and Member, Board of Examiners.

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PUNJAB AND ITS DEPENDENCIES.

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LAHORE, FRIDAY, NOVEMBER 30, 1917.

PART II.

Republications from the "Gazette of India."

FROM THE "GAZETTE OF INDIA," DATED NOVEMBER 24, 1917.

DEPARTMENT OF COMMERCE AND INDUSTRY.

NOTIFICATIONS.

Delhi, the 24th November 1917.

No. 690-D.—In exercise of the powers conferred by Section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), the Governor-General in Council is pleased to direct that the following additions and alterations shall be made in the Schedule appended to this Department Notification No. 7762, dated the 7th July 1917, as subsequently amended, *viz.* :—

ADDITIONS.

ARGENTINA, PARAGUAY AND URUGUAY.

All persons or bodies of persons whose names appear in the Statutory List under any one or more of these three countries are included in the Statutory List for each and all of these three countries.

Alonso Freire, Raphael, Calle 25 De Agosto 378, Montevideo, Uruguay.

Alonso, Raphael, Calle 25 De Agosto 378, Montevideo, Uruguay.

Bauer, H., & Company, Calle Piedras 132-154 and Calle Chili 1175, Buenos Aires, Argentina.

Boiso, Manuel, Calle Sarmiento 643, Buenos Aires, Argentina.

Boston, Exposicion, Buenos Aires, Argentina.

Compania Pastoril y Comercial Harteneck, Limitada (in liquidation), Calle Peru 375, Buenos Aires, Argentina.

Cramer and Weyer, Indepencia Nacional 112, Asuncion, Paraguay.

Darmstädter, L., & Company, Calle Bartolome Mitre 373, Buenos Aires, Argentina.

Exposicion Boston, Buenos Aires, Argentina.

Fremery, H., & Company, Calle Piedras 756, Buenos Aires, Argentina.

Giberti, Juan, Montevideo, Uruguay.

Gonzalez Vega, Federico, Calle Piedras 369, Montevideo, Uruguay.

Harteneck Limitada, Compania Pastoril y Comercial (in liquidation), Calle Peru 375, Buenos Aires, Argentina.

Kaufman, Rodolfo, Casilla 936 and Balcarce 444-454, Buenos Aires, Argentina.

Lanza and Denis, Montevideo, Uruguay. (No connection with Lanza & Company, Calle Andes 1470-72, Montevideo, Uruguay.)
Löhr & Company, Calle Bartolome Mitre 1164, Buenos Aires, Argentina; & Ciudadela 1414, Montevideo, Uruguay.
Müller, A. H., Celle Alsina 430-434, Buenos Aires, Argentina.
Ott, Luis, Buenos Aires, Argentina.
Ruiz, Alejo, Calle Alsina 430, Buenos Aires, Argentina.
Schroeder, J. and A., Montevideo, Uruguay.
Seifart, Armin, Libertad, entre Caballero and Escaleda, Asuncion Paraguay.
Soler Hill, Juan, & Company, Pasaje Guemes, Buenos Aires, and Calle Santa Fé 941, Rosario, Argentina.
Soler, I., Montevideo, Uruguay.
Thyssen, Compania Comercial Alemana Transatlantica de las Fabricas, Avenida de Mayo 651, and Rivadavia 654, Buenos Aires, Argentina.
Weitbrecht, Adolfo, Calle Sarmiento 385, and Calle Moreno 655, Buenos Aires, Argentina.
Wetheim Exporting Society (Wertheim Sociedad Importadora y Exportadora Limitada), Calle Alsina 1644, Buenos Aires Argentina.
Vega, Federico Gonzalez (see Gonzalez Vega, Federico).

BOLIVIA.

Demmer (or Demner) Guillermo, Riberalta.
Majluff Hermanos, La Paz.
Mattis, Juan, Calle Bolivar 101, Potosi.
Thiel, Francisco, Villazon.

BRAZIL.

Aguiar, Francisco, & Company, Avenida Maranhense 11, S. Luiz, Maranhao.
Argos Industrial, Jundiahy.
Baross, Monteiro De, & Company, Santos.
Bortholdo, Silva & Company, Rua Florencio de Abreu 59, Sao Paulo.
Carvalho, Onofre, & Company, Roncador.
Drogaria Martel (see Schroeder & Company).
Gourley, T. P. & Company, Rue da Candelaria 76, Rio de Janeiro.
Lisboa, Pedro Christ, Caixa 18, Santos.
Pegas, Fructuoso, Rua Marechal Floriano 282, Rio Grande, Rio Grande do Sul.
Rebechi, R., & Company, Santos.
Schmidt and Andréas, Cuyabá.
Schott, Adolf, Rua Sao Pedro 38, Rio de Janeiro.
Weber and Schweizer, Bahia.
Witte, Paulo, Edificio do Jornal do Brazil, Avenida Rio Branco 110, Rio de Janeiro.
Woermke and Linau, Rua Voluntarios da Patria 113, Porto Alegre.

CHILE.

Bohlen, Max von, & Company, San Donso, 45, Valparaiso.
Brockhaus, Carlos, Casilla, 3605, Valparaiso; Casilla 619, Santiago; and Valdivia.
Cantolla, Jose Isaac, Antofagasta.
Casa Importadora (see Kruger, Maximo and Piza).
Emanuel, Victor, & Company, Huerfanos 917, Santiago.
Fabricas Unidas de Catres, Sociedad Anonima, Santiago.
Kruger, Maximo, & Piza (casa Inportadora), Blanco 466, Valparaiso.
Luer & Paye, San Antonio 164, Santiago; and Brazil 37, Valparaiso.
Meier, Rodolfo, Calle San Martin 126, Antofagasta.
Mex & Schauenberg, Bandera, 569, Santiago; and Avenida Brasil 419, Valparaiso.
Meyer, Johann, Punta, Arenas.
Schuyler, Eduardo, Talcahuano.
Schwager, Carlos (of Víctor Emanuel & Company), Santiago.
Wagner, Adolfo & Company (late Wagner, Klein & Company), Valparaiso & Santiago.
Wenz, A., & Company (Grajales Foundry), Casilla 2661, Santiago.
Wiegand & Company, Valparaiso and Huasco.

COLOMBIA.

Droescher, Wilhelm & Company, Bogota Germania, Bogota.
Hollmann Carlos (see Hollmann & Company).
Lindemeyer, Wiese & Company, Barranquilla.
Transocean, Bogota.

CENTRAL AMERICA.

Davidson Hermanos, Ahuschapan, Sonsonate, Santa Ana, and San Salvador, Salvador.
Dieseldorff & Company, Coban, Guatemala.
Goldtree, Liebes & Company, Sonsonate, Santa Ana, and San Salvador, Salvador.
Koper & Bornholt, Quezaltenango and Guatemala City, Guatemala.
Koper, Federico, & Company, Guatemala.
Laeisz & Company, Quezaltenango and Guatemala City, Gautemala.
Luders, Juan, San Salvador.
Mugdan & Company, San Salvador.
Munkel, Muller & Company, Managua, Leon-Granada and Jinotega; Nicaragua.
Nottebohm Hermanos, Guatemala City, Guatemala.
Sapper, R. Successor, Coban, Guatemala.
Schlubach, Dauch & Company, Guatemala City, Guatemala.
Tefel, J. R. E. & Company, Managua, Nicaragua.
Wolff, Simon, & Company, Granada, Nicaragua.

ECUADOR.

Buchwald, Juan Otto von, Quito.
Nervarez, Roberto, Casilla, 112, Guayaquil.

GREECE.

Angelides, John Pantazis, Volo.
Scialone, Albert & Company, Salonika.

MOROCCO.

Deleiro, Abdelkerim, Tetuan.

NETHERLANDS.

Alboid-Britannia Metal Warenfabrik (see Kurz, C., & Company).
Eschauzier, K. W., Vondelstraat 19, Amsterdam.
Hendrix. Sickel & Company, Rokin 6, Amsterdam.
Hille & Chida, Mercurius Building, Prinz Hendrikkade 20, Amsterdam.
Internationale Import and Export Handels Gesellschaft, Oude, Ebbingestraat 38, Groningen
Jongh, I. B. de (see Wicke's, Dr. Gustav, Drukinktfabrieken).
Kurz, C., & Company, Alboid Britannia Metal Warenfabrik, Tiel.
Liebert & Meyerhoff, Amsterdam.
"Lucullus" Cacao & Vischconservenfabrick, 2E Kostverlorenkade 23/25 and Post Box 131, Amsterdam.
Naessens, W., & Company, Stadhouderskade 19-20, Amsterdam; & Kneuterdijk 18, The Hague.
Priboean Cultuur Syndicaat N. V., Keizersgr. 326, Amsterdam.
Schmidt, Edmund, Keizersgracht 373, Amsterdam.
Stoessler, Eugen, Amsterdam.
Takken, G., Gildstraat 2, Utrecht.
Wicke's, Dr. Gustav, Drukinktfabrieken Directeur I. B. de Jongh) Jan Hanzenstraat 133-141, Amsterdam.

NETHERLANDS EAST INDIES.

Asiatic Estates Supply, Medan.
Autenried, C. Von, Sumatra.
"Djatti Baroe" Lederwaren Fabrik, Weltevreden, Batavia.
Djoe Bie & Company, Medan.
Dolok Malela (see Bangoen Landbould Maatschappy).
East Coast Estates Suppliers, Medan.
Eastern Trading Company, The, Balikpapan.
General American Trading Company, "New Jersey," Batavia.
Goldenberg, E., Medan.
Hazenberg, C. F., Sourabaya.
Hibbeler, E. D., Sourabaya.
Hock Ham Tjiang, Handel Maatschappy, Batavia.
Hundeshagen, G., Pajacombo, Sumatra.
Industrielle Ondernenimegen c/o Java, Maatschappy Voor.
Jo Beng Tin, Medan.
Lederwaren Fabrik "Djatti Baroe," Batavia.
Lieb, C., Batavia.
Molenkamp, G., Pajacombo, Sumatra.
Nam Huat Estates, Medan.
"New Jersey" General American Trading Company, Batavia.
Oey Teng Tjhioe, Balikpapan.
Sarpardan, R., Batavia.
Scipio, A. A., Kampoeng Djaksa, Karang Bidara, Samarang.
Seelig, C., Sourbaya.
Seelig, J. H., and Zoon, Samarang and Bandoeng.
Swee Eng, Medan.

NORWAY.

Bye, Alf, Parkveien 21 and Kongensgt 2, Christiana.
Holmens Company A/S, Sandnaes.
Husvaer Canning Company, Husvaer i Alstadhaug, Söndre Helgeland and Stavenger.
Kofler, Felix, Hafslund, near Sarpsborg.
Lix, A/S., Sarpsborg.
Midnatsol Preserving Company, Harstad.
Milberg, Daniel, Kongensgate 2, Christiania.
Neco A/S., Stavanger.
Pelz, Conrad, Incognitogade 15B, Christiania.
Skudesnaes, Sildekompani A/S., Skudenaes, Stavanger Amt.
Victoria Tobaksfabriken, Limited, Solheimsviken and Bergen.

PERU.

Dalman, Juan, Salverry.
Esmeralda, La (see Murgia Manuel).
Garcia Hermanos, Caballo Cocha.
Gonzalez Larranga Hermanos, Salaverry.
Murgia, Manuel (La Esmeralda) Postal de Botoneros, Lima.
Orezzoli, Juan E., Casilla 451, Lima.
Stierlen, Carlos, Carlos, Calle Espadaros 233 and Union Mercaderes 521, Lima.
Vidaurrazaga, E., & Company, Trujillo.
Villagas, Manuel Valdivia, Arequipa.

SPAIN.

Abad Abalo, Pedro, Villagarcia.
Abalo, Pedro Abad (see Abad Abalo, Pedro).
Aguiniga Montemayor, Isidoro, Calle Sepulveda 186, Barcelona.
Baixas, Viuda de Joaquin, Rambla Santa Monica 6, Barcelona.
Banco de Castilla, Madrid.
Barcelo, Antonio, Torrijos 31, Malaga.
Bergol, Abdon, Tolosa.
Bernol, Viuda de Pedro, Tolosa.
Bermejo, Ricardo, Villagarcia and Santiago de Compostella.
Bethencourt Diaz, José Los Palmas, Grand Canary.
Cabiro, Federico, Port Mahon, Minorca.
Calafell, Joaquin, Rambla Santa Monica 6, Barcèlona.
Canas Hermanos, Malaga.
Continental Hotel, Las Palmas, Grand Canary.
Corredor, Ricardo, Calle de San Roque 8, Madrid.
Corregon, Sociedad Anonima, Calle de San Roque 8, Madrid.
Diario de Vizcaya, Bilbao.
Diaz, José Bethencourt (see Bethencourt Diaz, José).
Domenech, Vincente, Tejedo (see Tejedo Domenech, Vincent).
Fahndrich Y Cia., S. en C., Calle Barquillo 4-6, Madrid.
"Garangana, La" (see Herrerin, Viuda de).
Garriga, J. Pedret (see Pedret Gasriga, J.).
Georgi, Curt, Valencia.
Glozas, Agusto Lopez (see Lopez Glozas, Agusto).
Herrerin, Viuda de (La Garangana), Garcia Olloqui 4, Vigo.
Isla Luis Garcia Roboredo (see Roboredo Isla, Luis Garcia).
Lengo Guillermo Linhoff (see Linhoff Lengo, Guillermo).
Lewin, Leopoldo, San Sebastian.
Lillo, Victor, Ronda de la Universidad 22 and Aragon 285, Barcelona.
Linhoff Lengo, Guillermo, Trinidad Grund 19, Malaga.
Linartz (or Linnartz) Luis, Lagasca 119, Madrid.
Linnartz, Luis (see Linartz, Luis).
Lohrengel, Federico Ernesto, Diagonal 420, Barcelona.
Lopez Glozas, Agusto, Calle da San Roque 8, Madrid.
Martinez, Eleuterio and Alejandro, Calle de la Luna 11, Madrid.
Medina Rodriguez, Salvador, Las Palmas, Grand Canary.
Metalurgica Espanola, Sociedad Anonima, Calle Diputacion 112-116, Barcelona.
Miele and Company, Calle Fernando 2, Barcelona : and Carrera de San Jeronimo 2, Madrid.
Miro, José Calle Colon, Palma, Majorca.
Montemayor, Isidoro Aguiniga (see Aguiniga Montemayor, Isidoro).
Nino Rodriguez, José Maria, Pelayo 5, Barcelona.
Noticiero, El, Barcelona.
Orell, Augustin, Malaga.
Petret Carriga, J., Cortes 702, Barcelona.
Pena, Aristides, Barcelona.
Reina Rodrigues, Luis, Las Palmas, Grand Canary.
Rementeria, Tomas, Calle de la Amistad 8, Bilbao.
Roboredo Isla, Luis Garcia, Garcia Olloqui 2, Vigo ; and Villagarcia.
Rodriguez, Salvador Medina (see Medina Rodriguez, Salvador).
Rodriguez, José Maria Nino (see Nino Rodriguez, José Maria).
Rodriguez, Luis Reina (see Reina Rodriguez, Luis).
Romero, Andres Cabrera (see Cabrera Romero, Andres).
Rueda, Manuel, Malaga.
Sahaguny Beardro, Federico, Isaac Peral 16, Cadiz.
Schmieder, Pablo, Rambla Santa Monica 6, and Plaza Santa Ana, 17, Barcelona.
Senoransy Rodriguez, Plaza de Mina 1, Corunna.
Stach, Adam, Paseo del Reding 11, Malaga.
Tejedo Domenech, Vincente, Apartado de Correo 62, Valencia.
Uhagon, Gonzalo de, Calle de San Roque 8, and Valenzuela 4, Madrid.
Uhagon, Pedro de, Calle de San Roque 8, and Valenzuela 4, Madrid.
Vega, Antonio T, Calle Trinidad 23/25, Gijon and Musel.
Weissberger, Joseph Arnold, Calle Almagro 25 Madrid.
Wessinger, Robert, Rambla Cataluna 75, Barcelona.
Wolff, Alberto, Calle de San Roque 8, Madrid.

SWEDEN.

Benedy, John, and Company, Skeppsbron 5, Malmö.
Brunn, J., A/B., Kalmar, Västervik, Oskarshamn, Mörbylanga, etc.
Dresdner Expeditionen A/B, Tegnersgatan 15 (formerly of Stora Badstugatan 13), Stockholm.
Extractor A/B., Gothenburg.
Glenne, Olof, and Company, V. Hamngatan 5, Gothenburg ; and Hamngatan 24, Stockholm.
Malmö Tryckeri and Pappersbolag, Tegelgardsg. 10, Malmö.
"Nonpareil" Konservfabrik, Lund.
Norström and Wirth, Vasagatan 52, Stockholm.
Pelz, Conrad, Stockholm.
Sanchez Martinez, Eurique, Stockholm.
Sandberg, O. A., and Sons, O Hamng. 15 and Kronhusg. 16, Gothenburg.
Schlesinger, Ernest, Norrmalnstorg 2 and Birger Jarlsgt., 37-39, Stockholm.
Skanberg, Viktor, Verkstadsg. 1, Gothenburg.
Steinbach, Julius, Wahrendorffsgatan 1, Stockholm.
Simon, Falk, Vasapl, 6, Gothenburg.
Sverker Rederi A/B., Skeppsbron 1, Gothenburg.
Thomsen's Fabrikers Aktiebolaget, Södra Hamng. 43, Gothenburg.

VENEZUELA.

Kummerow, Friedrich, Valencia.

REMOVALS.

Argentina, Paraguay and Uruguay.

Behr and Ott, Calle Defensa 435, Buenos Aires, Argentina.

L'Industrielle Belge (Tannerie Villa Crespo), Calle Cangallo 466, Buenos Aires, Argentina.

Luaces, Leandro, Buenos Aires, Argentina.

Sassoli, Juan, Calle Rincon 453, Montevideo Uruguay.

Tannerie Villa Crespo (see L'Industrielle Belge).

BRAZIL.

Campos, Alexandre & Company, Uberaba near Sao Paulo.

Cunha Coimbra, Raoul de, Para.

Da Motta, A. Alves (Partner of Fonseca and Company), Para and Rio de Janeiro.

Moll, Francisco, Rio Grande do Sul.

Simoes, Angelino, and Company, Rio de Janeiro.

CHILE.

Compania de Minas and Beneficiadora de Taltal, Taltal.

Greene, Ignacio Anguita, Punta Arenas.

Minas and Beneficiadora de Taltal, Compania de, Taltal.

GREECE.

Brazza foli, Domenico, Syra.

Hassurakis, A., Syra.

Muller, Carl Ferdinand, Rue Apollo 37, Athens.

ICELAND AND FAROE ISLANDS.

Arnason, Jon, Vesturgola, Reykjavik.

MOROCCO.

Bakkali, Si Abdellah El, Tetuan.

NETHERLAND EAST INDIES.

Diet, Kantoor, Batavia.

Forsyth, Douglas, Batavia.

Gulik, J. F. Van, Medan.

NORWAY.

Forenede Feldspatbrud A.-S., Sarpsborg; and Strandgade 24, Christiansand S.

Pelz & Hauge, Incognitogade 15B, Christiania.

Smedsvik, Harald (Manager, Hordaland Sardine Company A.-S.), Haugesund.

PERSIA.

Bozorg (see Haji Mirza Bagher Tabrizi).

Haji Mirza Bagher Tabrizi (or Teheranji) (*alias* Meshid Agha Bozorg Tabrizi), Tehran. (Telegraphic Address: "Bozorg."

Meshidi Agha Bozorg Tabrizi (see Haji Mirza Bagher Tabrizi).

PERU.

Sociedad Industrial Infantas Limited, Lima.

Gonzalez Larranaga Hermanos, Salaverry.

Mojovich, Jorje J., Plateros de San Pedro 146, Lima.

PORTUGAL.

Bayer, F., and Company, Rua das Flores 139, Oporto.

Brucher, Ch., & Commandita, Rua de Cedofeita 245, Oporto.

Burmeister, J., Rua do Arco Bandeira (Rua dos Sapateiros) 39, Lisbon.

Burmester, Herman, & Company. Rua Infante D. Henrique 87, Oporto.

Cast, H. F., Rua da Alfandega 160, Lisbon.

Edelheim, Emilio, & Company. Successor, Travessa dos Congregados 80, Oporto.

Gottschalk, Arthuro, Rua de S. Bento 178, (formerly of Rua das PraCas 30), Lisbon.

Hahnefelde & Gellweiler, Praca do Duque da Terceira 4, Lisbon.

Heise, George, Escadinhas da Saude 2 and Rua do Commercio 35, Lisbon.

Jacobi, N., & Company, Rua da Nova Alfandega 76, Oporto.

Jeremias, E., Largo do Campo Santo 13, Lisbon.

Katzenstein, Ed., Succrs., Rua de Bellomonte 39, Oporto.

Katzenstein, Hermann, Rua dos Fanqueiros 65, Lisbon.

Marum, Wm., Funchal, Madeira.

Mellert, José Antoine, Lisbon.

Reinhardt, Ricardo, Rua da Alfandega 118, Lisbon.

Rothes, Carlos, Rua de Bellomonte 89, Oporto.

Schmieder, Oswald, Rua Nova do Almada 11, Lisbon.

Siemens Schückert Werke Limitada, Rua Augusta 27, Lisbon.

Timm, Charles, Rua da Prata 8, Lisbon.

Wald, G., Rua de S. Francisco 4, Oporto.

Wegehenkel, Arthur, Rua das Condominhas Oporto.

Wiedemann, Max, & Company, Rua da Prata 108, Lisbon.

Wischmann, Otto, Rua do Largo do Corpo Santo 6, Lisbon.

SPAIN.

Arozena, Fernando, Santa Cruz, Tenerife.
Arozena. José, Santa Cruz. Tenerife.
Atlas (El.) Insurance Company, Madrid; & Paseo Colon 7, Barcelona.
Baget, José, Plaza Hurinera, Reus; & Tarragona.
Baget y Jornet, José, Plaza Hurinera, Reus; & Tarragona.
Baget y Laitotas, Josá. Plaza Hurinera, Reus; & Tarragona.
Ballestro, Antonio, H., S. C., Malagu.
Casa Peele (Dr. Lehman), Alcalá 73, Madrid.
Exportadora Frutera Tarraconense, Tarragona.
Garnero, Viuda de Salvador, Calle Santa Florentina 15-17 and Calle del Carmen 18 20 & 22, Carthagena.
Lehman, Dr. (Casa Peele), Alcalá 73, Madrid.
Lopez Más, José, Calee Diputacion 112-118, Bruch 49 and Calle de Rosellon 255, Barcelona.
Marsden, Albert, Madrid; & Paseo Colon 7, Barcelona.
Oliver, Viriato E., Calle ciscar 6, Valencia.
Pemartin, José, y cia., Huerta Pintada, Jerez de la Frontera.
Perez Viuda è Hijos de Luis, Redondela Muros and Villanueva de Arosa.

VENEZUELA.

Guevara, Luis Felipe, Hijo, Ciudad Bolivar.

VARIATIONS.

Corrections in the names and alterations in and additions to addresses of the persons or firms whose names have been included in the Schedule appended to this Department notification No. 7762, dated the 7th July 1917, as subsequently amended, as under :—

ARGENTINA, PARAGUAY AND URUGUAY.

Fuhrmann, H., & Company, Calle Peru 1182, Calle Brandzen 1872, Calle Herrera 2262-2278 and Calle Cochabamba 102, Buenos Aires, Argentina.

Hansa Steamship Line (Deutsche Dampschiff Gesellschaft), Calle Sarmiento 320, Buenos Aires, Argentina.

Lanza, Eustaquio, Montevideo, Uruguay.

(No connection with Lanza & Company, Calle Andes 1470/72, Montevideo, Uruguay).

Siemens Schückert Companies, Calle Bernardo de Irigoyen 330 and Calle Sarmiento 1401, Buenos Aires, Argentina.

Sociedad Anonima Argentina, Hidraulico-Agricola, Calla Moreno 411, Buenos Aires, Argentina

should read

Compania Argentina Hidraulico-Agricola, Calle Morano 411, Buenos Aires, Argentina.

BRAZIL.

Baross, Monteiro de & Company, Santos, should read
Barross, J. A. Monteiro de, Santos.

Schroeder & Company (Drogaria Martel) Rua dos Andradas 208 and 405, Rua Sete de Setembro 108, Rua Marechal Floriano 91, and Caixa do Correio 41, Porto Alegre.

Silva, J. Domingos da, & Company, Rua Sao Bento 28A, Sao Paulo.

CHILE.

Girardi & Company, Tocopilla (no connection with Girardi and Company, Santiago).

Krüger, Maximo & Piza, Blanco 466, Valparaiso.

COLOMBIA.

Hollmann & Company (Carlos Hollmann), Bogota.

Wolf, Pablo, Cali, should read Wolff, Paul.

ECUADOR.

Hana & Cattan, Malecon 1407 and Casilla 399, Guayaquil.

Weber, Carlos, "Libraire Allemand," Quito.

HAYTI AND SANTO DOMINGO.

Bauch (or Bauck), William, Les Cayes, Hayti.

MOROCCO.

Marakko, Mannesmann & Company, Tangier, should read Mannesmann Marokko Company, Tangier.

NETHERLANDS.

Holland and America Import and Export Company (Gustav Cohn), Het Witte Huis, Rotterdam; and Zwarteweg 20, The Hague.

Onnes, P., & Zoon, Singel 250, Amsterdam; and Wijnhaven 103, Rotterdam.

NETHERLAND EAST INDIES.

Ang Tian Taij, Batavia, should read
Ang Tian Laij, Batavia.

Boer, A. de, Belawan & Meden, Sumatra; and Batavia.

Dorssen, A. M. S. van (Miss), Raden Saleh 28, Weltevreden, Batavia.

Cabrera Romero, Andres (of Bernardo Navarro), Las Palmas, Grand Canary.
Roboredo Isla, Luis Garcia, etc.,
should read
Reboredo Isla, Luis Garcia, etc.
Isla, Luis Garcia Roboredo (see Boboredo Isla, Luis Garcia),
should read
Isla, Luis Garcia Reboredo (see Reboredo Isla, Luis Garcia).
Gaona, José Marco, Barroso 8 and 10, Madrid; and Calle Mateos Gago 6 al 12-2'l, Seville.
Noticiero Universal, El, Barcelona.
Vilacaca, Sociedad Anonima, etc.,
should read
Vilaseca, Sociedad Anonima, etc.
Murillo, Maria, Cortes 684, Barcelona.
Saavedra, Viuda de Antonio, Las Palmas, Grand Canary.

No. 794-D.—In exercise of the power conferred by Section 19 of the Sea Customs Act, 1878 (VIII of 1878), as amended by Act XII of 1914, the Governor-General in Council is pleased to prohibit the bringing, by sea or by land, into British India of any copy of a booklet entitled "An open letter to the Right Hon'ble David Lloyd George, Prime Minister of Great Britain," by Lajpat Rai, published by B. W. Huebsch of New York.

A. H. LEY,

Secretary to the Government of India.

ARMY DEPARTMENT.

Delhi, the 23rd November 1917.

APPOINTMENTS.

INDIAN MEDICAL SERVICE.

No. 1990.—Subject to His Majesty's approval, the undermentioned to be temporary Lieutenants with effect from the dates specified :—

* * * * * *

Rugh Nath Rai ... ... 1st October 1917.

* * * * * *

A. H. BINGLEY, *Major-General,*
Secretary to the Government of India.

RAILWAY DEPARTMENT.

(RAILWAY BOARD)

NOTIFICATION.

Simla, the 23rd November 1917.

No. 601-T.—17.—Whereas the Governor-General in Council is of opinion that coal is a product which can be utilised in connection with the prosecution of the present war:

Now, therefore, in pursuance of Rule 11 A. A. of the Defence of India (Consolidation) Rules, 1915, the Governor-General in Council is pleased, in supersession of the notification in the Railway Department (Railway Board), No. 395-T.—17, dated the 20th September 1917, to authorise the Coal Controller, Railway Board, Calcutta, to exercise in respect of the said product while in transit over a railway the powers conferred on the Governor-General by sub-rules (1) and (3) of the said rule.

F. A. HADOW,

Secretary, Railway Board.

BOARD OF EXAMINERS.

NOTICE.

Persian and Arabic Instructors.

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O. F. JENKINS,
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1750 PGG—690—30-11-17—SGPP Lahore.

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The Government Gazette

PUNJAB AND ITS DEPENDENCIES.

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LAHORE, FRIDAY, DECEMBER 7, 1917.

PART II.

Republications from the "Gazette of India."

FROM THE "GAZETTE OF INDIA," DELHI, SATURDAY, DECEMBER 1, 1917.

HOME DEPARTMENT.

NOTIFICATIONS.

JUDICIAL.

Delhi, the 28th November 1917.

No. 555-C.—The services of Khwaja Muhammad Abdul Majid Khan, Subordinate Judge, Delhi, are replaced at the disposal of the Government of the Punjab, with effect from the afternoon of the 11th November 1917.

POLICE.

The 29th November 1917.

No. 597-C.—The services of Mr. W. Beatty, Additional Superintendent of Police, Delhi, are replaced at the disposal of the Government of the Punjab, with effect from the 10th November 1917.

S. R. HIGNELL,

Offg. Secretary to the Government of India.

1813 PGG

DEPARTMENT OF REVENUE AND AGRICULTURE.

NOTIFICATIONS.

AGRICULTURE.

Delhi, the 7th November 1917.

No. 13-C.—In exercise of the powers conferred by section 3, sub-section (*i*) of the Destructive Insects and Pests Act, 1914 (II of 1914), the Governor-General in Council is pleased to issue the following order for the purpose of prohibiting, regulating and restricting the import into British India of the articles hereinafter specified.

1. In this order :—

(*i*) "official certificate" means a certificate granted by the proper officer or authority in the country of origin; and the officers and authorities named in the third column of the Schedule are the proper officers and authorities to grant in the countries named in the second column the certificates required by the provisions referred to in the first column thereof;

"plant" means a living plant or part thereof but does not include seeds; and

"prescribed port" means any of the following ports, namely, Bombay, Calcutta, Dhaneshkodi, Karachi, Madras, Negapatam, Rangoon and Tuticorin;

(*ii*) all provisions referring to plants or seeds shall apply also to all packing material used in packing or wrapping such plants or seeds.

2. No plant shall be imported into British India by land or sea by means of the letter or sample post.

3. No plants other than fruits and vegetables intended for consumption, potatoes and sugarcane shall be imported into British India by sea except after fumigation with Hydrocyanic Acid Gas and at a prescribed port :

Provided that plants which are infested with living parasitized insects and are intended for the introduction of such parasites may be imported without such fumigation if they are accompanied by a special certificate from the Imperial Entomologist to the Government of India that such plants are imported for the purpose of introducing such parasites.

4. Potatoes shall not be imported into British India by sea, unless they are accompanied by—

(*i*) a certificate from the consignor stating fully in what country and in what district of such country the potatoes were grown and guaranteeing that warty disease was not known to exist on the farms where the potatoes were grown; and

(*ii*) an official certificate that no case of warty disease of potatoes has been known during the 12 months preceding the date of the certificate within five miles of the place where the potatoes were grown.

5. Rubber plants shall not be imported into British India by sea unless they are accompanied by an official certificate that the estate from which the plants have originated or the individual plants are free from *Fomes semitostus* and *Sphærostilbe repens*.

6. Sugarcane shall not be imported into British India by sea unless it is accompanied by an official certificate that it has been examined and found free from cane borers, scale insects, Aleurodes, root disease (any form), pine apple disease (*Thielaviopsis ethaceticus*), "Sereh" and cane gummosis :

Provided that canes for planting intended to be grown under the personal supervision of the Government Sugarcane Expert may be imported direct by such expert without such certificate.

7. Coffee plants shall not be imported into British India by sea from America (including the West Indies) except by the Madras Department of Agriculture.

8. Seeds of coffee, flax, *bersim* and cotton shall not be imported by land or by sea by letter or sample post.

9. Coffee seeds shall not be imported into British India by sea from America (including the West Indies) except by the Madras Department of Agriculture.

10. Flax seeds and *bersim* (Egyptian clover) seeds shall not be imported into British India by sea, unless the consignee produces before the Collector of Customs a license from a Department of Agriculture in India in that behalf.

11. Cotton seeds shall not be imported by sea except after fumigation with carbon bisulphide and at a prescribed port.

THE SCHEDULE.

[PARAGRAPH 1 (*i*).]

1	2	3
Paragraph.	Country of Origin.	Authority.
4 (*ii*)	Great Britain and Ireland ..	The Board of Agriculture and Fisheries, England.
		The Board of Agriculture for Scotland.
		The Department of Agriculture and Technical Instruction for Ireland.
	Sweden	The Ministry of Agriculture.
	Norway	The Norwegian Board of Agriculture.
	Denmark	The Ministry of Agriculture.
	France	The Ministry of Agriculture.
	Japan (including Formosa)	The Department of Agriculture and Commerce.
	Italy	The Ministry of Agriculture.
	British East Africa ...	The Department of Agriculture.
	Australia	The Departments of Agriculture, Victoria, South Australia, New South Wales, Queensland, Tasmania and Western Australia.
5	Ceylon	The Department of Agriculture.
	Malay Peninsula ..	The Department of Agriculture, Federated Malay States.
	Dutch Indies	The Department of Agriculture, Industry and Commerce.
	Belgian Congo. ...	The Department of Agriculture.
	British East Africa ...	The Department of Agriculture.
	Uganda Protectorate ...	The Department of Agriculture.
	Nyassaland	The Department of Agriculture.
	South Africa	The Union of South Africa, Department of Agriculture.
6	Dutch Indies	The Department of Agriculture, Industry and Commerce.
	Mauritius	The Department of Agriculture.
	Philippine Islands ...	The Bureau of Agriculture.
	Japan (including Formosa)	The Department of Agriculture and Commerce.
	South Africa	The Union of South Africa, Department of Agriculture.
	Egypt	The Ministry of Agriculture.
	West Indies	The Imperial Department of Agriculture, Barbados.
	British Guiana ...	The Department of Science and Agriculture.
	Trinidad	The Department of Agriculture.
	Jamaica	The Department of Agriculture.
	United States... ..	The Department of Agriculture.
	Ceylon	The Department of Agriculture.
	Malay Peninsula ...	The Department of Agriculture, Federated Malay States.
	British East Africa ...	The Department of Agriculture.
	Queensland	The Department of Agriculture and Stock.

The 30th November 1917.

No. 73-C.—Mr. A. C. McWatters, I.C.S., having been relieved of his duties as Wheat Commissioner for India with effect from the afternoon of the 15th November 1917, the following appointments are notified from the same date :—

(1) Mr. C. W. Jacob, I.C.S., (Punjab), as Wheat Commissioner for India.

(2) Mr. C. J. E O'Byrne, I.C.S. (United Provinces), as Assistant Wheat Commissioner for India.

R. A. MANT,

Secretary to Government of India.

FOREIGN AND POLITICAL DEPARTMENT.

NOTIFICATION.

Delhi, the 29th November 1917.

No. 2071-Est.-A.—Mr. R. E. L. Wingate, I.C.S. (Punjab), is placed on special duty under the orders of the Hon'ble the Political Resident in the Persian Gulf, with effect from the 28th October 1917.

A. H. GRANT,

Secretary to the Government of India.

ARMY DEPARTMENT.

Delhi, the 30th November 1917.

LONDON GAZETTE.

No. 2027.—The following extracts are published for general information :—

London Gazette, dated the 25th September 1917, page 9878.

ROYAL WARRANT.

Whereas it has been represented to Us that it is expedient to grant the honorary rank of Major to all Commissaries of Indian Army Departments, and certain Senior Assistant Surgeons of the Indian Subordinate Medical Department ;

Our Will and Pleasure is that—

(*i*) an officer serving in an Indian Army Department as a Commissary shall be granted the honorary rank of Major irrespective of his period of commissioned service on full pay ;

(*ii*) the honorary rank of Major shall be granted to a Senior Assistant Surgeon of the Indian Subordinate Medical Department on completion of three years' service in the honorary rank of Captain.

Our warrants dated the second day of January, 1904, and the twenty-sixth day of September, 1911, shall be amended accordingly.

Given at Our Court at *St. James's* this, twenty-first day of September, 1917, in the 8th year of Our Reign.

JUDICIAL.

CANTONMENTS—REGULATIONS.

No. 2054.—In exercise of the powers conferred by sections 23, 24 and 25, of the Cantonments Act, 1910 (XV of 1910), the Governor-General in Council is pleased to amend the Cantonment Code, 1912, to the extent set forth below :—

(1) In Chapter IX of the said Code, after section 158, the following shall be inserted :—

158-A. For the purpose of providing or maintaining the water supply or of making or maintaining communications or connections with the mains, the Cantonment Authority shall have all powers which are conferred upon it in respect of drainage and the supply of gas by sections 171-A to 171-I.

Powers of Cantonment Authority in respect of communications, etc.

Cf. Punjab A[ct] III of 1911, s. 102

(2) After Chapter IX of the said Code, the following shall be inserted :—

Chapter IX-A.

Drainage, lighting, etc.

171-A. The Cantonment Authority may carry any cable, wire pipe, drain, sewer, or channel of any kind, for the purpose of establishing telephonic or other similar communication or of carrying out and establishing or maintaining any system of lighting, drainage, or sewerage, through, across, under, or over, any road, street, or place laid out as or intended for a road or street, and after giving reasonable notice in writing to the owner or occupier, into, through, across, under, over, or up the side of any land or building whatsoever situate within the limits of the cantonment, and, for the purpose of the introduction, distribution of outfall of water or for the removal or outfall of sewage without such limits, and may at all times do all acts and things which may be necessary or expedient for repairing or maintaining any such cable, wire, pipe, drain, sewer, or channel, as the case may be, in an effective state for the purpose for which the same may be used or intended to be used :

Power of Cantonment Authority to lay wires, etc.

Cf. Punjab A[ct] III of 1911, s. 132

Provided that no nuisance more than is necessarily caused by the proper execution of the work is created by any such operation : and

Provided, further, that reasonable compensation shall be paid to the owner or occupier for any damage at the time sustained by him and directly occasioned by the carrying out of such operations.

171-B. In the event of any cable, wire, pipe, drain, sewer or channel being laid or carried above the surface of any land or through, over, or up the side of any building, such cable, wire, pipe, drain, sewer or channel, as the case may be, shall be so laid or carried as to interfere as little as possible with the rights of the owner or occupier to the due enjoyment of such land or building, and reasonable compensation shall be paid in respect of any substantial interference with any such right to such enjoyment.

Provision as to wires, etc., laid above surface of ground.

Cf. Punjab Ac[t] III of 1911, s. 133.

171-C. Except in cases to which sections 158-K and 158-L relate, the Cantonment Authority shall cause not less than fourteen days' notice in writing to be given to the owner or occupier before commencing any operations under section 158-B.

Previous notice to be given.

Cf. Punjab Act III of 1911, s. 13[4]

171-D. No person shall, without the permission of the Cantonment Authority, at any time make, or cause to be made, any connection of communication with any cable, wire, pipe, drain, sewer or channel, constructed or maintained by or vested in the Cantonment Authority, or Government, for any purpose whatsoever.

Connection with main not to be made without permission of Cantonment Authority.

Cf. Punjab Act III of 1911, s. 135.

171-E. The Cantonment Authority may, at any time, establish any connection or communication from any water main, drain or sewer, to any premises, or may by notice require the owner of any such premises to establish any such connection or communication, in such manner and within such time as the Cantonment Authority, by notice in that behalf, may prescribe, at the cost of such owner or occupier.

Power to make or require connections in case of sewerage.

Cf. Punjab Act III of 1911, s. 13[6]

171-F. The Cantonment Authority may prescribe the size of the ferrules to be used for the supply of gas, and may establish meters or other appliances for the purpose of testing the quantity or quality of any gas or electricity supplied to the premises of any person or to or for the use of any person or business.

Power to prescrible size of ferrule and to establish meters and the like.

Cf. Punjab Act II[I] of 1911, s. 137.

Cf. Punjab Act III of 1911, s. 138.

Communications and connections to be made subject to inspection.

171-G. The ferrules, communication-pipes, connections, meters, stand-pipes and all fittings thereon or connected therewith, leading from mains or service cables, wires, pipes, drains, sewers or channels into any house or land and the wires, pipes, fittings and works inside any such house or within the limits of any such land, shall in all cases be executed subject to the inspection and to the satisfaction of the Cantonment Authority.

Cf. Punjab Act III of 1911, s. 136.

Power to fix rates and charges.

171-H. The Cantonment Authority may, from time to time, fix the charges to be made for the establishment by them or through their agency of communications from and connections with mains or service cables, wires and pipes for the supply of lighting, telephonage or gas, and for meters or other appliances for testing the quantity or quality thereof supplied, and may levy such charges accordingly.

Cf. Punjab Act III of 1911, s. 140.

Paving of court-yards, alleys and passages.

171-I. For the purpose of efficiently draining any building or land the Cantonment Committeee may by notice in writing (*a*) require any court-yard, alley or passage between two or more buildings to be paved with such materials and in such manner as may be approved by them, and (*b*) require such paving to be kept in proper repair.

(3) In Chapter XVII of the said Code after section 238 the following shall be inserted :—

Inspection of drains, privies and cesspools.

238-A. The Cantonment Authority may authorise any person to enter, between sunrise and sunset, into any building or upon any land and to inspect any drain, privy, latrine, urinal, cesspool, cable wire, pipes, sewer or channel therein, or thereon and to cause the ground to be opened where such person as aforesaid may think fit for the purpose of preventing or removing any nuisance arising from the drains, privies, latrines, urinals, cesspools, cables, wires, pipes, sewers or channels.

(2) If, on such inspection, it appears that the opening of the ground was necessary for the prevention or removal of a nuisance, the expenses thereby incurred shall be paid by the owner or occupier of the land or building ; but if it be found that no nuisance exists or but for such opening would have arisen, the ground or portion of any building, drain, or other work, if any, opened, injured or removed for the purpose of such inspection shall be filled in, reinstated and made good by the Cantonment Authority.

(3) No building other than a latrine, urinal or privy, shall be entered under this section until six hours' notice in writing has been given to the occupier of the building by the Cantonment Authority or by the person authorised by the Cantonment Authority to make the entry.

Other powers of entry on buildings or land.

238-B. The Cantonment Authority may authorise any person, after giving twenty-four hours' notice to the occupier, or, if there be no occupier, to the owner of any building or land, at any time between sunrise and sunset, to enter into any building or on any land, for the purpose of inspecting or repairing gas, water, telephonic, electric or other installations and for taking readings of meters connected therewith.

No. 2055.—In pursuance of section 26-A. of the Cantonment Code, 1912, as subsequently amended, the Governor-General in Council is pleased to direct that the following amendment shall be made in the Cantonment Provident Fund Rules, 1917, namely :—

After rule 6 of the said rules the following rules shall be inserted, namely :—

"6-A (1) When the pecuniary circumstances of a subscriber are such that the indulgence is absolutely necessary, a temporary advance not ordinarily exceeding three months' pay may be allowed from the sum at his credit at the discretion of the Cantonment Authority.

(2) The following are cited as examples of occasions on which the grant of advancemay be considered provided the circumstances are exceptional :—

(*a*) To pay expenses incurred in connection with the illness of a subscriber or a member of his family.

(*b*) To pay for the passage of any member of a subscriber's family coming from beyond the sea to join him, or requiring to make a journey beyond the sea.

(*c*) To pay expenses in connection with marriages, funerals or ceremonies which by the religion of the subscriber it is incumbent upon him to perform and in connection with which it is obligatory that expenditure should be incurred.

NOTE.—Advances, though not confined rigidly to the objects laid down in clauses (*a*) to (*c*) above, will be made with due regard to the principle expressed in clause (1) of this rule as illustrated by the foregoing examples.

The order sanctioning the advance should state the specific purpose for which the advance is granted. Where, however, this is of a confidential nature, it may be communicated to the audit officer personally and confidentially.

(3) When one or more advances have already been granted to a subscriber, a subsequent advance shall not be granted to him except for strong reasons to be recorded in writing by the Cantonment Authority until at least twelve months have elapsed since the complete re-payment of the last advance taken.

6-B. (1) Advances will be recovered at the discretion of the Cantonment Authority, in not less than twelve instalments or more than twenty-four. A subscriber may, however, at his option make repayment in less than 12 instalments or may repay two or more instalments at the same time.

(2) In determining the advance to be sanctioned, due regard should be paid to the amount of subscriptions lying to the credit of the applicant. The amount of the advance should be a sum expressed in whole rupees, and ordinarily the monthly instalments should also be in whole rupees, the advance applied for being raised or reduced, if necessary, to enable instalments to be thus fixed.

(3) Recoveries will be made monthly, commencing from the first payment of a full month's salary after the advance is granted, but no recovery will be made from a subscriber while he is on leave of any kind.

(4) When two or more advances are made, each advance should be treated separately, and the monthly deduction of not less than one twenty-fourth of each advance should be made until that advance is cleared.

(5) The instalments will be paid by compulsory deductions from salary, and will be in addition to the usual subscription.

6-C. When an advance is repaid, as regards principal, in not less than twelve instalments, a 13th instalment, representing interest, and equivalent to 3 per cent. of the amount of the advance, should be paid in the month following that in which the last instalment is paid. Similarly, an additional instalment equivalent to 6 per cent. of the total amount of the advance should be paid when the advance is repaid in more than 12 instalments. In calculating the $\frac{\text{3 per cent.}}{\text{6 per cent.}}$ instalment as above, a fraction of a rupee should be taken at the next higher whole rupee, if it exceeds eight annas, and should be ignored, if it does not.

A. H. BINGLEY, *Major-General,*

Secretary to the Government of India.

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O. F. JENKINS,

Secretary and Member, Board of Examiners.

CHIEF COMMISSIONER, DELHI.

NOTIFICATIONS.

Delhi, the 24th November 1917.

No. 9867-*Home.*—The services of Mr. W. Beatty, Additional Superintendent of Police Delhi, are replaced at the disposal of the Government of India, for re-employment in the Punjab with effect from the 10th November 1917.

Delhi, the 26th November 1917.

No. 9899-*Home.*—In exercise of the powers conferred by section 12, sub-section (1) of the Indian Press Act, I of 1910, the Chief Commissioner hereby declares to be forfeited to His Majesty all copies wherever found of a leaflet in Urdu headed "Some words of instructions for Muhammadans and Hindus" containing words which have a tendency to bring into hatred and contempt the Government established by law in British India.

W. M. HAILEY,

Chief Commissioner, Delhi.

1813 PGG—690—7-12-17—SGPP Lahore.

Registered No. L. 864

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LAHORE, FRIDAY, DECEMBER 14, 1917.

PART II.

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FROM THE "GAZETTE OF INDIA," DELHI, SATURDAY, DECEMBER 8, 1917.

HOME DEPARTMENT.

NOTIFICATION.

POLICE.

Delhi, the 6th December 1917.

No. 753-C.—The services of Mr. I. W. Bowring, Additional Superintendent of Police, Delhi, are replaced at the disposal of the Government of the Punjab, with effect from the 16th November 1917.

S. R. HIGNELL,

Offg. Secretary to the Government of India.

ARMY DEPARTMENT.

Delhi, the 7th December 1917.

JUDICIAL.

CANTONMENTS—REGULATIONS.

No. 2112.—In exercise of the powers conferred by section 24 of the Cantonments Act, 1910 (XV of 1910), the Governor-General in Council is pleased to direct that the following amendment shall be made in the Cantonment Code, 1912, namely :—

Sub-clause (*ii*) of clause (*a*) of section 77 shall be omitted and sub-clauses (*iii*) and (*iv*) of that section shall be renumbered (*ii*) and (*iii*).

A. H. BINGLEY, *Major-General,*

Secretary to the Government of India.

1882 PGG

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M. Ghulam Mohy-ud-Din ... ... Regimental Munshi, 2nd North Staffordshire Regiment (summer only).
M. Bodh Raj ... ... Regimental Munshi (summer only).

RAWALPINDI.

M. Ghulam Mohy-ud-Din... ... Regimental Munshi, 2nd Bn., N. Staff. Regt., Rawalpindi (winter only).
M. Ghulam Rasul ... ... Sadar Bazar, Rawalpindi.
M. K. R. Mehta ... ... Regimental Munshi, 1st F. S. Garr. Bn., Somerset Light Infantry.
M. Bodh Raj ... ... Regimental Munshi (winter only).

RISALPUR.

M. Kazi Abdul Haqq Khan ... Regimental Munshi, Royal Flying Corps, Risalpur Cantonment.

SUBATHU.

*M. Mohd. Yaqub Khan (Munshi Fazil) Officers' School of Instruction, Subathu.

N.B.—Whenever any teacher changes his address, he is requested to communicate his new address to the Board of Examiners.

N.B.—Teachers whose names are preceded by an asterisk (*) are considered especially competent to give advanced instruction in the language.

O. F. JENKINS,
Secretary and Member, Board of Examiners.

NOTICE.

DEPARTMENT OF MINES IN INDIA, DHANBAD P. O., MANBHUM.

INDIAN MINES ACT, 1901.

Dhanbad, the 17th October 1917.

An examination for first and second class Coal Mine Managers' Certificates of Competency under the rules applicable to coal mines will be held at the Railway Institute, Dhanbad, on the 20th, 21st and 22nd February 1918.

Rules 32 and 33 of the Indian Mines Act, 1901, require that a candidate for a first class certificate must be at least 23 years of age and have had at least five years' practical experience in a coal mine, and for a second class certificate be at least 21 years of age and have had at least three years' practical experience in a coal mine. The periods of practical experience may be reduced to three years and one year, respectively, in the case of a candidate who has received a diploma in scientific and mining subjects after a course of study of at least two years at an educational institution approved in this behalf by the Governor-General in Council, or who has taken a degree in scientific and mining subjects at a University approved in this behalf by the Governor-General in Council.

The fees are Rs. 15 in the case of first class certificates and Rs. 8 in the case of second class certificates. By rule 34 of Government of India, Department of Commerce and Industry, notification No. 2968—82, dated the 21st April 1906, "these fees shall be paid not less than one month prior to the date of the examination, to the Chief Inspector of Mines, at his office." The fees may be remitted by money-order or paid in any other manner.

Applications and fees should be addressed to the Chief Inspector of Mines in India, Dhanbad P. O., E. I. Ry., and not to any officer by name. No candidate will be permitted to sit at the examination unless his application and fee is received on or before the 20th January 1918.

G. F. ADAMS,

Chief Inspector of Mines in India and *ex-officio* President of the Board of Examiners.

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The Government Gazette

PUNJAB AND ITS DEPENDENCIES.

Published by Authority.

LAHORE, FRIDAY, DECEMBER 21, 1917.

PART II.

Republications from the "Gazette of India."

FROM THE "GAZETTE OF INDIA," EXTRAORDINARY, DELHI, WEDNESDAY, DECEMBER 12, 1917.

GOVERNMENT OF INDIA.

INDIAN MUNITIONS BOARD.

NOTIFICATION.

Delhi, the 12th December 1917.

ORDER REGARDING CERTAIN STOCKS OF BLANKETS.

No. 209-X.—WHEREAS the Governor-General in Council is of the opinion that the articles specified below can be utilised in connexion with the prosecution of the present war, namely, blankets made of wool and measuring not less than six feet in length and four feet in width;

Now, THEREFORE, the Governor-General in Council in the exercise of the power conferred upon him by Rule 11-A of the Defence of India (Consolidation) Rules, 1915; as amended, hereby requires all persons who, in the course of business, whether on their own behalf or on behalf of others, hold or have control over any such blankets to send to the Controller (Textile Supplies), Indian Munitions Board, Simla, the following particulars of such blankets, namely:—

(*a*) the quantity of blankets held;

(*b*) the place or places at which held;

(*c*) the description of the blankets as regards composition, quality, colour and width;

(*d*) the price (if known) at which the owner or person entitled to sell the blankets is willing to sell the same by agreement;

and the Governor-General in Council further requires that every such person shall refrain from disposing of the said blankets from the date of this notification until the said particulars

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have been furnished as prescribed above, and for a further period thereafter of fourteen days, after the expiry of which period the whole or any part of the said blankets may be disposed of as if this notification had not been issued, unless, before the expiry of the said period, they shall have been purchased by Government or a notice of requisition under Rule 11-AA of the Defence of India (Consolidation) Rules, 1915, shall have been issued in respect of them by the Governor-General in Council or by an officer authorised by him to act in this behalf;

PROVIDED that this order shall not be held to apply to a portion of their stocks of such blankets not exceeding five hundred in number in all held by dealers on the date of this notification for *bonâ fide* retail trade only, or to stocks held in the ordinary course of their business by persons whose aggregate holding of blankets does not exceed a total of five hundre in number.

T. RYAN,

Secretary, Indian Munitions Board.

FROM THE "GAZETTE OF INDIA," DATED DELHI, SATURDAY, DECEMBER 15, 1917.

DEPARTMENT OF COMMERCE AND INDUSTRY.

NOTIFICATIONS.

elhi, the 15th December 1917.

No 1489-D.—The following Order in Council is published for general information:—

AT THE COUNCIL CHAMBER, WHITEHALL.

The 18th day of October, 1917.

BY THE LORDS OF HIS MAJESTY'S MOST HONOURABLE PRIVY COUNCIL.

Wherea it is provided by Section 2 of the Customs (Exportation Prohibition) Act, 1914, that any Proclamation or Order in Council made under Section 8 of the Customs and Inland Revenue Act, 1879, as amended by the Act now in recital, may, whilst a state of war exists, be varied or added to by an Order made by the Lords of the Council on the recommendation of the Board of Trade:

And whereas it is provided by Section 2 of the Customs (Exportation Restriction) Act, 1914, that any Proclamation made under Section 1 of the Exportation of Arms Act, 1900, may, whether the Proclamation was made before or after the passing of the Act now in recital, be varied or added to, whilst a state of war exists, by an Order made by the Lords of the Council on the recommendation of the Board of Trade:

And whereas by a Proclamation, dated the 1_th day of May, 1917, and made under Section 8 of the Customs and Inland Revenue Act, 1879, and Section 1 of the Exportation of Arms Act, 1900, and Section 1 of the Customs (Exportation Prohibition) Act, 1914, the exportation from the United Kingdom of certain articles to certain or all destinations was prohibited:

And whereas by subsequent Orders of Council the said Proclamation was amended and added to in certain particulars:

And whereas there was this day read at the Board a recommendation from the Board of Trade to the following effect:—

That the Proclamation, dated the 10th day of May, 1917, as amended and added to by subsequent Orders of Council, should be further amended by making the following amendments in and additions to the Schedule to the same:—

(1) That the following headings should be deleted:—

(a) Aluminium, alloys of aluminium and manufactures of aluminium;

(c) Arsenical ore;

Chemicals, etc., the following:—

(c) Arsenic, compounds of arsenic, and mixtures containing arsenic;

(a) Cresol, compounds and preparations of cresol (except saponified cresol), and nitro-cresol;

(b) Cresol (saponified);

(b) Fencing staples;
(c) Fishing gear, including tackle for fishing by rod and line;
(b) Goat skins;
(b) Hair, animal and tops, noils, mixtures, waste, and yarns thereof;
(b) Lead ore;

Leather goods of the following descriptions:—

(b) Belting, hydraulic leather, pump leather and leather manufactures suitable for textile machinery;

(a) Machinery, agricultural, and component parts thereof, including hand tools which can be used for agricultural purposes;
(c) Nails, wire;
(c) Needles, hosiery, machine (latch and bearded);
(b) Oil, fish and seal, not otherwise prohibited, and mixtures containing such oils;
(c) Oils, essential (except turpentine oil);
(c) Paper, Japanese tissue;
(b) Sheepskins, haired or woolled and pelts;
(b) Waxes, animal, mineral, vegetable, and composite waxes, not otherwise prohibited;
(c) Wood-screws made of iron or steel;

Wool and wool manufactures, the following:—

(b) Wool, raw, and mixtures thereof;
(b) Wool tops and mixtures thereof;
(b) Wool noils and wool waste and mixtures thereof;

(b) Woollen and worsted yarn and mixtures thereof;
(b) Woollen rags, shoddy, and mungo, applicable to other uses than manure.

(2) That the following headings should be added:—

(a) Aluminium, alloys of aluminium and manufactures of aluminium, or of its alloys;
(b) Arsenical ore;

Chemicals, etc., the following:—

(a) Acriflavine, proflavine and other acridine derivatives having antiseptic or therapeutic properties, and mixtures or preparations containing any of those substances;
(b) Arsenic, compounds of arsenic, and mixtures containing arsenic;
(a) Cresol, compounds and preparations of cresol and nitro-cresol;

(a) Fibre, coir;
(a) Fish hooks;
(c) Fishing gear, including tackle (other than fish hooks) for fishing by rod and line;
(a) Goat skins;
(a) Hair, animal, and tops, noils, mixtures, waste, and yarns thereof;
(a) Lead ore;

Leather goods of the following descriptions:—

(b) Belting, leather manufactures suitable for textile machinery and leathers cut or shaped for hydraulic or pump purposes;

(a) Machinery, agricultural, or farming, and component parts thereof, including hand tools for agricultural or farm purposes;
(a) Needles, hosiery, machine (latch and bearded);
(b) Oil, fish, not otherwise prohibited, and mixtures containing such oil;
(b) Oil, sandalwood;
(a) Oil, seal, and mixtures containing such oils;
(c) Oils, essential (except sandalwood and turpentine oils);
(c) Paper, Japanese tissue and similar cellulose paper, whether in the piece or roll or cut into shapes for domestic or other uses;
(b) Sandalwood for medicinal purposes;
(a) Sheepskins, haired, or woolled and pelts;

Seeds, the following:—

(c) Vegetable, not otherwise prohibited;

(b) Watches;
(b) Waxes, animal, mineral, and vegetable, not otherwise prohibited;
(a) Waxes, composite;
(a) Wood-screws made of iron or steel;

Wool and wool manufactures, the following :—

(a) Wool, raw, and mixtures thereof;
(a) Wool tops and mixtures thereof;
(a) Wool noils and wool waste and mixtures thereof;
(a) Woollen and worsted yarns and mixtures thereof;
(a) Woollen rags, shoddy, and mungo, applicable to other uses than manure.

Now, therefore, Their Lordships, having taken the said recommendation into consideration are pleased to order, and it is hereby ordered, that the same be approved.

Whereof the Commissioners of His Majesty's Customs and Excise, the Director of the War Trade Departm nt, and all other persons whom it may concern, are to take notice and govern themselves accordingly.

ALMERIC FITZROY.

The 15th December 1917.

No. 1454-D.—In exercise of the powers conferred by section 10 of the Enemy Trading Act, 1916 (X of 1916), the Governor-General in Council is pleased to make the following rule :—

(1) Where an order has been made under section 7 of the Enemy Trading Act, 1916, vesting any property in a Custodian appointed under the Enemy Trading Act, 1915, such Custodian ma by a written notice require any person having in his custody or control such property or any part thereof, or any document of title, security or voucher relating thereto, to deliver the same to him within such time and at such place as may be specified in the notice.

(2) If any person refuses or without lawful excuse (the burden of proving which shall lie upon him) neglects to comply with any notice issued in accordance with sub-rule (1), he shall be punishable with imprisonment which may extend to a term not exceeding six months or with fine which may extend to Rs. 1,000 or with both.

No 1523-D.—In exercise of the powers conferred by section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), the Governor-General in Council is pleased to direct that the following additions shall be made in the Schedule appended to this Department notification No. 8413, dated the 21st July 1917, as subsequently amended, *viz.*:—

Additions.

Gatton, S.,	Shanghai.
Gilson, E. H.,	"
Hillel, E. A.,	"
Jin Ann Wholesale Drug Depôt, Swatow.	

POST OFFICE.

The 15th December 1917.

(1) The Presidency Postmaster, Deputy Postmaster and Assistant Postmasters at Bombay.
(2) The Postmaster and Deputy Postmaster, Karachi.
(3) The Presidency Postmaster, Deputy Postmaster and Assistant Postmasters at Calcutta.
(4) The Presidency Postmaster, Deputy Postmaster and Assistant Postmasters at Madras.
(5) The Postmaster and Deputy Postmaster, Dhanushkodi.
(6) The Postmaster, Negapatam.
(7) The Postmaster, Deputy Postmaster and Assistant Postmasters at Rangoon.

No. 1466-D.—In exercise of the powers conferred by section 25 of the Indian Post Office Act, 1898 (VI of 1898), as amended by Act III of 1912, the Governor General in Council is pleased to empower the postal officers noted in the margin to search, or cause search to be made, amongst all articles in course of transmission by post to any place in British India, for living plants and all portions thereof (including seeds and fruits) the import of which by sea or land into British India is prohibited, regulated or restricted by the notification in the Department of Revenue and Agriculture, No. 13-C., dated the 7th November 1917, and to direct that the said officers shall deliver all postal articles reasonably believed or found to contain such goods to the nearest Customs Collector.

A. H. LEY,

Secretary to the Government of India.

ARMY DEPARTMENT.

Delhi, the 14th December 1917.

FIELD OPERATIONS.

No. 2143.—The following despatch from General Sir Charles Monro, G.C.M.G., K.C.B., Commander-in-Chief in India, on military operations in the Indian Empire, from 10th March 1916 to 31st March 1917, which appeared in the London Gazette, dated 31st October 1917, is published for general information.

Army Headquarters, India,
Simla, 23rd July, 1917.

From the Commander-in-Chief in India, to the Secretary to the Government of India, Army Department.

SIR,

In continuation of my predecessor's despatch, dated 9th March, 1916, on the minor military operations undertaken, since the outbreak of the present war, on the North-West Frontier of India and elsewhere in the Indian Empire, including Aden, I have the honour to submit the following despatch, which deals with operations subsequent to the above date up to 31st March, 1917. They are described in the following order :—

Aden.
South Persia.
South-East Persia.
Mekran Mission.
Jhalawan.
North-West Frontier.
Protection of the Indian coasts.

2.—ADEN.

During the period under review our forces have been in occupation of the Shaikh Othman—Imad line covering Aden, and facing the Turkish forces in Lahej and south east of that place.

Throughout the year our troops have been in constant contact with the enemy, engaging in numerous outposts and patrol skirmishes.

The Turks made only one attempt to assume the offensive. On 13th March, 1916, they attacked Imad in force. The enemy was beaten off without difficulty and withdrew, followed up by the garrison and by the movable column from Shaikh Othman.

An attack was made on the Turkish post at Jabir and Mahat on 7th December, 1916, in which the enemy casualties were estimated at 200. The action is reported to have had a demoralising effect on the Turkish Arab auxiliaries, and to have produced the intended result, *viz.*, preventing the withdrawal towards the Yemen of Turkish troops from Lahej.

In maintaining the active defence of Aden during this period, the assistance and co-operation of the Royal Navy, which has been readily afforded at all times, has been invaluable.

3.—OPERATIONS IN SOUTH PERSIA.

Owing to disturbances in Southern Persia and the consequent necessity for raising a Persian force under British officers to enable the Persian Government to restore and maintain order, a mission under Brig-Gen. Sir Percy Skyes, K.C.I.E., C.M.G., was despatched from India.

With a military escort of all arms amounting to about 500 men, Sir P. Sykes marched from Bandar Abbas, *via* Kerman and Yezd, to Isfahan, where he joined hands with the Russains. Subsequently, the mission moved south to Shiraz, where it now is. The Persian force is in process of formation.

No opposition was met with on the march. Portions of the force under Sir P. Sykes were, however, in action on the occasions mentioned below.

In September, 1916, a mixed force was despatched from Isfahan under the command of Major S. M. Bruce, Lancers, to bring in a large convoy which was held up by raiders on the Lynch Road, some 50 miles from Isfahan. On the return journey the convoy was attacked near Kaleh-i-Shahi. The raiders were dispersed with considerable loss, and the convoy reached Isfahan in safety.

After the arrival of the mission in Shiraz, a rising broke out in Kazerun and neighbourhood on 17th December. A detachment of all arms was sent out from Shiraz, but, meeting with strong resistance at the Pir-i-Zan Pass, it withdrew to Shiraz

A small force, under the command of Major L. C. Wagstaff, operating in the district of Sirjan, drove a force of Baharlus and rebels from the town of Saidabad on the 28th September, 1916.

4.—OPERATIONS IN SOUTH-EAST PERSIA.

In conjunction with the Russians a small force was maintained in Eastern Persia to ensure the tranquility of this region and frustrate the activity of German agents. Raids on the lines of communication of the force were made by certain tribes of Persian Baluchistan, notably the Damanis of Sarhad. In order to prevent these, and to control the Damanis, Brig.-Gen. R. E. Dyer, Commanding in astern Persia, moved a part of his force to Khwash in May, 1916.

In July the hostile attitude of the Damanis necessitated punitive measures The Damanis are divided into two main sections, the Yarmahomedzais and the Gamshadzais. Brig.-Gen. Dyer determined to move to Gusht in order to intervene between these two sections, and to deal with each in detail. Operations in the vicinity of Gusht from 12th July to 29th July resulted in the capture of the bulk of the Yarmahomedzai flocks and herds, the infliction of considerable loss, and the separation of the two Damani sections. During this period several small actions were fought under trying conditions of climate and terrain, the chief engagement being one at Kalag, near Gusht, on 21st July.

During August General Dyer traversed without opposition a large part of the Gamshadzai country, returning to Khawash on 24th August.

On the 5th October, 1916, Brig.-Gen. Dyer returned to India on account of ill-health, and was succeeded in command of the Sistan force by Brig.-Gen. C. O. Tanner.

As a result of the above operations agreements were arrived at with the chiefs of the Damanis, by which they promised to pay certain fines and to refrain from future hostility. The fines imposed have now been paid in full, and the settlement has allowed of a portion of the Sistan force being withdrawn to Quetta.

The troops maintaining a cordon in Sistan were engaged with hostile bodies on three occasions.

At Lirudik on 13th April, 1916, a force of 70 men of the Punjabis with a party of levies under Captain A. D. Bennett, Punjabis, inflicted considerable loss on a lashkar estimated at 700 men.

At Kalmas, on 26th September, a party of 23 men of the Light Cavalry and 36 levies, under the command of 2nd-Lt Wahl, attached Light Cavalry, defeated a party of gunrunners, capturing a large number of rifles, ammunition, and camels. 2nd-Lt. Wahl was killed on this occasion.

Near Chorab, on the 24th March, 1917, a party consisting of 16 men of the Light Cavalry and one British officer and 25 men of the Punjabis, the whole under the command of Captain J. A. C. Kreyer, Cavalry, attacked a gunrunner's caravan. The whole of the transport of 20 camels, as well as 447 rifles and some 23,600 rounds of ammunition were captured.

5.—MEKRAN MISSION.

In view of the disturbed state of the Mekran border, due in a great measure to the intrigue of German agents, a political mission under Major Keyes, of the Political Department, traversed this region with a regular escort of one platoon Gurkha Rifles, one company Baluch Light Infantry, and one section Indian Field Ambulance, escort being under the command of Captain C. H. G. H. Harvey-Kelly, Baluch Light Infantry. This mission left Gwadur in April, 1916, traversed Persian Baluchistan as far north as Khwash and returned to Chahbar, arriving on the 2nd February, 1917. No opposition was met with, but the march was a trying one for the troops, and it has had results which appear to have been very satisfactory. The mission escort co-operated with General Dyer's force in dealing with the Damanis referred to in paragraph 4.

6.—OPERATIONS IN JHALAWAN.

During the first half of 1916 considerable unrest existed amongst certain Jhalawan tribes of the Kalat State who had organised roving bands of marauders to terrorise the country.

It was decided to send an escort with Lt.-Col. A. B. Dew, C.S.I., C.I.E., the Political Agent, Kalat, to restore order in that region.

The services of this officer in connection with these disturbances have been brought to favourable notice.

The escort, under the command of Lt.-Col. C. L. Carter, Pioneers, and consisting of five British officers, and 250 men of the Pioneers, one section Mountain Battery, one Indian officer and 29 men of the 3rd Gwalior Lancers (Imperial Service Troops), and one section Field Ambulance, concentrated at Mastung Road on June 5th and marched *viâ* Kalat into Jhalawan.

In a series of well designed and executed operations during June, July and August in conjunction with the tribal forces, the rebel bands were rounded up, some 45 men being killed and a number captured. Order was completely restored by 11th August and the Kalat column returned to Mastung Road, reaching that place on 22nd August.

In reporting on the operations, Lieutenant-General Sir M. H. S. Grover, K.C.B., K.C.I.E., Commanding 4th (Quetta) Division, stated that the operations under trying conditions of heat and bad water, etc., were skilfully carried out by Lieutenant-Colonel Carter and reflected great credit on him and all ranks concerned.

7.—OPERATIONS ON THE NORTH-WEST FRONTIER.

Except on the Mohmand border, where the attitude of the tribes necessitated the mobilisation of the Peshawar and a portion of the 2nd Division, and an attack on Sarwekai by the Mahsuds in March, 1917, the activity of troops on the frontier has been confined to dealing with trans-border raids. These, however, especially on the Derajat border, have been almost incessant, and have entailed considerable activity on the troops guarding the frontier.

During the last half of 1916 the attitude of some of the Mohmand tribes became distinctly hostile, and a number of raids were made across the border into the Peshawar area.

To prevent these raids, and as a punishment, a blockade was instituted along the Mohmand border, and a chain of block-houses, connected by a wire fence, was constructed and manned.

On 14th November a Mohmand lashkar estimated at 6,000 concentrated near Hafiz Kor, threatening Shabkadar.

The 1st and 2nd Infantry Brigades of the 1st (Peshawar) Division, under the command of Maj-Gen. Sir. F. Campbell, K.C.B., D.S.O., with a proportion of divisional troops and detachments of Frontier Militia and Constabulary, had meanwhile been concentrated on the blockade line.

Owing to the difficulty of supplies it seemed unlikely that the lashkar could remain long in its present position, and it appeared probable that a night attack would be made on some part of the blockade line, after which the lashkar would disperse without punishment.

Maj.-Gen. Campbell accordingly issued orders for an attack on the morning of the 15th November.

The attack was carried forward into the foothills occupied by the enemy in the vicinity of Hafiz Kor, and casualties estimated at 100 killed and severely wounded were inflicted. At 4 P.M. our force withdrew unopposed. The lashkar had been completely broken up and on 16th November reconnaissances showed that it had completely disappeared, the tribesmen having dispersed to their homes.

In his report on the action, Maj.-Gen. Campbell drew attention to the effectiveness and efficiency of the armoured car unit, and especially commended the action of the aeroplanes of the Squadron R. F. C. in co-operation with artillery.

Throughout these operations, the Hon. Lt.-Col. Sir George Roos-Keppel, G.C.I.E.' K.C.S.I., rendered most valuable advice and assistance.

On 2nd March, 1917, a Mahsud gathering of some 2,000 men advanced on the post of Sarwekai in South Waziristan. A part of the garrison of the post, composed of Militia, under the command of Maj. F. L. Hughes, moved out and engaged the enemy. A skirmish ensued in which several casualties were inflicted on both sides, our losses including Maj. Hughes, killed, while gallantly leading his men, and the Militia withdrew to the post which the enemy surrounded.

The Derajat Movable Column, under the command of Brig.-Gen. G. M. Baldwin, D.S.O., moved forward by the Gomal route and Khajuri Kach and relieved Sarwekai on 9th March, the enemy withdrawing to the vicinity of Barwand. The enemy encampments at Barwand were burnt and the tribesmen dispersed.

The movable column was then withdrawn to Khajuri Kach and later to Tank.

The 44th Brigade of 16th Division under the command of Brig.-Gen. G. D. Crocker was concentrated at Jatta in support of the Derajat Movable Column on 12th March, and withdrew prior to dispersal to its summer stations, on 4th April.

8.—PROTECTION OF INDIAN COASTS.

Measures have been taken for the due protection of Indian coasts and defended ports. This has involved constant labour and vigilance on the part of defended port commanders, their staffs and troops.

I am much indebted in this connection to the valuable advice and assistance which have always been readily afforded to me by the Naval Commanders-in-Chief, East Indies and China stations.

9. Throughout the period dealt with in the dispatch I have always received the fullest help from all Departments of the Government of India.

Their assistance since the commencement of the war forms the subject of a separate dispatch, in which I shall also deal with the work of the Army in India and of civilian officials and others in connection with the war.

10. In conclusion, I attach a list of officers and men whose names I desire to bring to notice for gallantry or good service in connection with operations dealt with above.

I have the honour to be, Sir,

Your obedient servant,

C. C. MONRO, General,

Commander-in-Chief in India.

Names of officers and men brought to notice for gallantry or good service in the operations dealt with in this despatch :—

ADEN.

Commanding.

Stewart, Maj.-Gen. J. M., C. B.

Royal Navy.

Boyle, Capt. W. H. D.
Palmer, Comdr. E. M.
Gilhespy, Paymr. J. W. E.

Staff.

Alexander, Bt.-Lt.-Col. E. C., D. S. O.
Barton, Lt.-Col. H. J., R. E.
Forteath, Lt.-Col. F. W. H.
Gwyer, Bt.-Lt.-Col. V. E.
Hudson, Lt.-Col. C. T.
Paige, Capt. C. P., C.I.E.
Walton, Col. (temp. Brig.-Genl.) W. C., C.B., C.M.G., Commanding, Aden Infantry Brigade.

Royal Artillery.

Hartnall, Maj. A. G.

Royal Field Artillery.

Hawkins, No. 500 Serjt.-Maj. A.
Rodd, No. 664 Cpl. N. J.

Royal Garrison Artillery.

Warren, Lt.-Col. W. L.

Duke of Cornwall's Light Infantry.

Smith, Lt.-Col. G. E. S.

Royal Army Medical Corps.

Fawcett, Maj. C. E. W. S.

Political.

Jacob, Lt.-Col. H. F., I.A., First Assistant to the Resident.

Light Cavalry.

Arnold, Lt.-Col. A. S.
Collum, Capt. J. A., D.S.O.
Handley, Lt. L. M. (Aden Troop).
Popham, Maj. E. L., D.S.O.
Younghusband, Lt. C.
Aidan Singh, No. 1228 Dafadar.
Futteh Khan, No. 1009 Lance-Dafadar.
Pith Singh, No. 1232 Actg. Lance-Dafadar.
Ramnath Singh, No. 1226 Lance-Dafadar.
Thakur Mul Singh, Bahadur, Risaldar-Maj.
Zaman Khan, Risaldar.

Aden Troop.

Dewan Ali Khan, Jemadar.
Mahomed Shah, No. 317, Lance-Dafadar.

ROYAL ENGINEERS.

Sappers and Miners.

Boal, Lt. R.
Le Breton, Capt. E. P.
Grabham, No. 13123 Actg. Serjt.-Maj. E. A. J. (Royal Engineers).
Habibullah Khan, Bahadur, Subadar.
Jiwa Singh, No. 565 Colour-Havildar.

Sikh Pioneers.

Hutchinson, Maj. A. G. C.

Punjabis.

McCormick, Maj. G. D.
Ridgway, Lt.-Col. R. T. I., C.B.
Harding, Lt.-Col. M. F.
Indar Singh, Subadar.

Carnatic Infantry.

Campbell, Lt.-Col. A. J., D.S.O.
Ridge, 2nd-Lt. K. J. T., M.C.
Hayath Sharif, Naik. (Killed in action.)
Ramana, Subadar.

Infantry.

Anderson, Capt. J. McK., M.C.
Bannatyne, Brevet-Maj. F. C.
Smith, Maj. C. A. J., Durh. L. I.
Alladitta Khan, Bahadur, Subadar-Maj.
Anant Bhogle, No. 2663 Lance-Naik.
Dost Mohamed, No. 2867, Sepoy.
Mahdu Dalvi, No. 2966, Lance-Naik.
Tukeram Power, No. 3098, Sepoy. (Killed in action.)

Malay States Guides.

Lees, Maj. (temp. Lt.-Col.) C. H. B., C.M.G.
Bogh Singh, Jamadar.

Supply and Transport Corps.

Watling, Maj. L. D.
Harrison, Staff Serjt. F.

Ordnance Services.

Hartley, Commissary and Hon. Capt. G. R.
Chambers, Staff Serjt. J. T.
Eastcott, Serjt.-Maj. E. A.

Indian Medical Service.

Dhondy, Lt. B. S.
Hanafin, Capt. J. B.
Sitaram Vishnu Sathe, 3rd Class Sub-Asst. Surg., I.S.M.D., Bombay.
Soroshi Ranjan Sen, 3rd Class Sub-Asst. Surg., I. S. M.D., Bengal.

Miscellaneous.

Bury, Serjt. J., Corps of Military Staff Clerks.
Chittenden, Serjt. L. S., Aden Mechanical Transport Section.
MacGuffie, Serjt. A. H., Military Works Services.

SOUTH PERSIA.

Commanding.

Sykes, Brij.-Gen. Sir P.M., K.C.I.E., C.M.G.

Staff.

Hunter, Temp. Lt.-Col. F.F., D.S.O.

Royal Artillery.

Rothwell, Maj. R. S., D.S.O.

Cavalry.

Farran, Maj. (temp. Lt.-Col.) G. L., M.C.

Lancers.

Bruce, Maj. S. M.

Rajput Light Infantry.

Wagstaff, Maj. L. C., C.I.E.

Infantry.

Pandurang Jadhow, No. 2591 Sepoy. (Killed in action.)

Baluchistan Infantry.

Abdul Karim, No. 573 Sepoy.
Bab Din, Jemadar.
Inayat Ali Shah, No. 606 Sepoy.

South Persia Rifles.

Weldon, Capt. G. H.
Wittkugel, Capt. A. F. (Since (deceased.)

Ordnance Services.

Gypson, Staff Serjt. J. C.

SOUTH EAST PERSIA.

Commanding.

Dyer, Col. (temp. Brig.-Gen.) R. E. H., C.B.
Tanner, Lt.-Col. (temp. Brig.-Gen.) C. O. O.

Staff.

Saunders, Capt. (temp. Maj.) M., D.S.O., Sikhs.

Political.

Heron, Maj. D., I.M.S., H. M. Vice-Consul, Birjand.
Prideaux, Lt.-Col. F. B., C.I.E., I.A., late H. M. Consul, Sistan and Kain.
Khan Sahib Nur Khan, British Trade Agent, Koh-i-Malik Siah.
Sultan Hussain, Indian Political Asst., Sarhad.

Light Cavalry.

Brownlow, Capt. J.
Duncan, 2nd-Lt. A. B. (Died of wounds.)

Lancers.

Mohamed Khan, Dafadar (Sistan Consulate Guard).

Mountain Battery.

English, Capt. J. W., R.A.
Haidar Khan, Jemadar.
Sikander Khan, No. 1056 Havildar.

Punjabis.

Bennett, Capt. A. D., M.C.
Chalmers, 2nd-Lt. W. H., I.A.R.O. (Killed in action.)
Dale, Lt.-Col. G. A., C.M.G.
Bela Singh, No. 4686 Havildar. (Killed.)
Ghulam Muhammad, Subadar.
Hukam Singh, Subadar.
Kishan Singh, No. 1455 Bugler.
Mahomed Khan, No. 1988 Sepoy. (Killed).
Mehr Singh, No. 128 Naik. (Killed).
Ralla Singh, Subadar.
Ram Singh, No. 1918 Sepoy. (Killed.)
Sher Ahmed, No. 372 Havildar.

Pioneers.

Lang, Capt. L. E., M.C.
Ali Asghar, No. 629 Sepoy.
Ali Dost, Subadar.
Ali Juma, Subadar.
Ali Nazar, No. 1553 Naik.
Asghar, No. 1911 Sepoy.
Ghulam Muhammad, No. 2793 Sepoy.
Mahmud, No. 189 Havildar.
Mahomed Amin, No. 2373 Sepoy.

Baluchis.

Taj Mahomed, Pensioned Havildar.

Chagai Levies.

Baland Khan, Lance-Naik.
Jagardin, No. 23 Sowar.
Khuda Dad, No. 20 Sowar.
Mohamed Nur, No. 10 Sowar.
Mohamed Umar, No. 3 Naik.
Radho, Jemadar.
Khan Bahadur Shakur Khan, Sarhadar.

Sarhadi Levies.

Edoo Khan, Risaldar.

Sistan Levy Corps.

Wise, Capt. A. D. (Light Cav.).
Barat Ali, Jemadar.
Juma Jalal, Jemadar.

Supply and Transport Corps.

Munden, Staff Serjt. R. P.
Pritchard, Sub-Conductor J. (Deceased.)
Guranditta Mal, 1st Class Supply Agent (Store Keeper.)

Indian Telegraph Department.

McMahon, No. 32737 (temp.) Serjt. J. W., R.F.A.

Medical Services.

Rahman, Capt. M.A., I.M.S.

Indian Subordinate Medical Department.

Marshall, Asst. Surg. J. W.
Arjunlal Gagabhai Jotania, 3rd Class Sub-Asst. Surg., Bombay.
Karam Bayeram, 3rd Class Sub-Asst. Surg. T. B.
Lambodar Misra, 2nd Class Sub-Asst. Surg.
Mirza Mohammed Beg, Khan Bahadur, 1st Class Sub-Asst. Surg.

MEKRAN MISSION.

Political.

Keyes, Maj. T. H., C.I.E., I.A.

Baluch Light Infantry.

Harvey-Kelly, Bt.-Major C. H. G. H.

JHALAWAN.

Political Agent.

Dew, Lt.-Col. A. B., C.S.I., C.I.E., I.A.

Commanding Escort.

Carter, Lt.-Col. G. L., Pioneers.

Royal Artillery.

Pargiter, Capt. R. B.

Pioneers.

Henderson, Capt. E. P. (killed in action).
Abdul Hakim, No. 1465 Sepoy.
Abdul Karim, No. 1437 Naik.
Ghulam Hussain, No. 1822 Sepoy.
Haji Muhammad, No. 2091 Sepoy.
Kalbi Hussain, No. 43 Havildar
Kurban, No. 2796 Sepoy.
Muhammad Hassan, Subadar.
Wali Muhammad, Subadar.

3rd Gwalior Lancers, Imperial Service Troops.

Ibrahim, No. 1120 Sowar.

Miscellaneous.

Khan Bahadur Mir Shamas Shah, C.I.E., I.S.O., Wazir-i-Azam, Kalat State.
Seth Sahib Kaikbad, Extra Assistant Commissioner.
Risaldar Khan Sahib Ghulam Nabi, Kalat State.
Maulvi Abdul Rashid Khan, Sarishtadar, Kalat State.

NORTH-WEST FRONTIER.

Staff.

Woodall, Lt.-Col. H. W., A. Q. M. G.

Royal Flying Corps.

Bradley, Maj. C. R. S.

Durham Light Infantry.

Clifton, Capt. A. J.
Devereux, No. 8806 Serjt. E.
Gordon, No. 11104 Cpl. F. E. P.
Kilgour, No. 7975 Co. Serjt.-Maj. J. R.
Lawty, No. 10508 Pte. A.

Cavalry (F. F.).

Sher Ali Khan, Jemadar.

Lancers.

Vickers, Capt. W. G. H.
Hakim Khan, Risaldar.
Abaji Rao Mahdik, Jemadar.

Infantry.

Sandeman, Capt D. G.
Khiyal Gul, Subadar.

Punjabis.

Indar Singh, Subadar.

Sikhs (F. F.).

Wilkinson, Maj. C. R.
Nihal Singh, Jemadar.

Mahrattas.

Lal Khan, Pte.
Laxuman Chaudri, Pte.
Goonid Daurekar, Pte.
Keshaorao Sinde, Pte.

Militia.

Gul Amir, Jemadar.
Gul Rakhim, Jemadar.
Malang Khan, No. 167 Havildar.
Mohibullah, Sardar Bahadur, Subadar, I. O. M., Comdg. Sarwekai Post.
Tik Khan, Jemadar.
Zari Gul, Jemadar.

Rifles.

Shamal, No. 1888 Havildar.
Taus Khan, Jemadar.

Nursing Services.

Stronghill, Senior Nursing Sister Miss M. A., R.R.C. (Q. A. Military Nursing Service for India).

JUDICIAL.

No. 2161.—In exercise of the powers conferred by section 113, Indian Army Act, 1911 (VIII of 1911), the Governor General in Council is pleased to direct that the officer, being not below the rank of field officer, commanding the station of Jhelum, shall be the prescribed officer for the purposes of section 102 of the said Act in respect of summary Courts Martial held for the trial of persons subject to that Act serving under his command.

Provided that when the officer who held the trial is himself the officer commanding the station of Jhelum he shall forward the proceedings to superior authority.

No. 2162.—In pursuance of section 12 of the Indian Defence Force Act, 1917 (III of 1917), the Governor General in Council is pleased to constitute in the Bombay Presidency a corps to be designated the 2nd Bombay Infantry (Indian Defence Force) for the enrolment in the Indian Defence Force of persons other than European British subjects who offer themselves for enrolment for general military duty under the said section.

A. H. BINGLEY, *Major-General,*

Secretary to the Government of India.

BOARD OF EXAMINERS.

NOTICE.

Persian and Arabic Instructors.

Two fully qualified instructors, natives of Persia and Arabia, respectively, are maintained by the Government of India, for the convenience of officers wishing to study Persian and Arabic. The services of these instructors may be obtained in Calcutta, on application to the Secretary, Board of Examiners.

Qualified Urdu Teachers.

AMBALA

M. Mohd. Miyan Khan ...	... Saddar Bazar, Ambala.
M. Mohd. Akbar Khan Haidari	... The Oriental Lodge, Ambala.
M. Zafarullah Khan Haidari	... Oriental Lodge, Ambala.
M. Anand Sarup ...	... Saddar Bazar Ambala Cantonment (winter only).
M. Shaikh Amir Bukhsh, Gyani (Munshi Fazil).	Regimental Munshi, 1/9th Middlesex Regiment, Ambala.
*M. Muhammad Yaqub Khan (Munshi Fazil).	Urdu Instructor, Young Officers' School of Instruction, Ambala, Sabzi Mandi, Saddar Bazar, Ambala Cantonment.
M. Amar Nath Verma	... Young Officers' School of Instruction, Ambala Cantonment

FEROZEPORE.

M. Suraj Narain, B.A. ...	... Kabari Bazar, Ferozepore.
M. Harnam Das ...	... Headmaster, Malwa Khalsa School, Ferozepore City.

JHELUM.

M. Thakur Das Pahwa ...	... Officers' Munshi, Jhelum.

JULLUNDUR.

M. Karam Chand ...	... C/o Jacki Mull & Sons, Saddar Bazar, Jullundur Cantonment.

KASAULI.

M. Anand Sarup ... ... Depôt Munshi, Kasauli (summer only).

LAHORE.

M. Sham Lal, Bhargava... .. Officers' Munshi, Saddar Bazar, Lahore Cantonment.

*M. Sayyad Aulad Ali, Gilani (Munshi Fazil). Miran Shah Lane, Taksali Gate, Lahore.

M. Mohd. Khalil-ur-Rahman, Sabri ... Mohalla Sammian, Chhawni Manawala, Taksali Gate, Lahore.

M. Mool Chand Saihgal .. Regimental Munshi, 1/5th Devonshire Regiment, Saddar Bazar, Lahore Cantonment.

M. Syed Muhammad, B.A. (Cal). ... No. 3. Katoomal Building, Beadon Road, Lahore.

MULTAN.

M. Sultan Mohammad ... Regimental Munshi, Multan Cantonment.

MURREE HILLS.

M. S. C. Bagchi ... ... Munshi, Lawrence Government European School, Ghoragali, P. O. Murree Hills.

M. Ghulam Mohy-ud-Din ... ... Regimental Munshi, 2nd North Staffordshire Regiment (summer only).

M. Bodh Raj ... ... Regimental Munshi (summer only).

RAWALPINDI.

M. Ghulam Mohy-ud-Din... ... Regimental Munshi, 2nd Bn., N. Staff. Regt., Rawalpindi (winter only).

M. Ghulam Rasul ... ... Sadar Bazar, Rawalpindi.

M. K. R. Mehta ... ... Regimental Munshi, 1st F. S. Garr. Bn., Somerset Light Infantry.

M. Bodh Raj ... ... Regimental Munshi (winter only).

RISALPUR.

M. Kazi Abdul Haqq Khan ... Regimental Munshi, Royal Flying Corps, Risalpur Cantonment.

Qualified Punjabi Teacher.

LAHORE.

M. Muhammad Zafar Ali ... Student, Forman Christian College, Lahore

N.B.—Whenever any teacher changes his address, he is requested to communicate his new address to the Board of Examiners.

N.B.—Teachers whose names are preceded by an asterisk (*) are considered especially competent to give advanced instruction in the language.

O. F. JENKINS,

Secretary and Member, Board of Examiners.

FROM THE SUPPLEMENT TO THE "GAZETTE OF INDIA," DATED DECEMBER 15TH 1917.

No. 2884.

GOVERNMENT OF INDIA.

HOME DEPARTMENT.

(POLITICAL.)

Delhi, the 10th December 1917.

APPOINTMENT OF A COMMITTEE TO INVESTIGATE AND REPORT ON THE REVOLUTIONARY MOVEMENT IN INDIA.

RESOLUTION.

THE Governor-General in Council has, with the approval of the Secretary of State for India, decided to appoint a Committee :—

(i) To investigate and report on the nature and extent of the criminal conspiracies connected with the revolutionary movement in India.

(2) To examine and consider the difficulties that have arisen in dealing with such conspiracies and to advise as to the legislation, if any, necessary to enable Government to deal effectively with them.

The Government of India consider that for the proper examination of these questions a strong judicial element is essential in the Committee.

They have succeeded in securing the services of Mr. Justice Rowlatt of the King's Bench Division of His Majesty's High Court of Justice as President.

The following have agreed to serve as members :—

The Hon'ble Sir Basil Scott, Kt., Chief Justice of Bombay;

The Hon'ble Diwan Bahadur C. V. Kumaraswami Sastriyar, Judge of the High Court of Madras;

The Hon'ble Sir Verney Lovett, K.C.S.I., Member of the Board of Revenue, United Provinces; and

The Hon'ble Mr. Provash Chandra Mitter, Vakil of the High Court of Calcutta.

Mr. J. D. V. Hodge, I.C.S., Bengal, has been appointed Secretary to the Committee.

The Committee will assemble in Calcutta early in January 1918. It will sit *in camera*, but will be given full access to all documentary evidence in the possession of Government bearing on the existence and extent of revolutionary conspiracies in India and will supplement this with such other evidence as it may consider necessary.

ORDERED that the Resolution be published in the *Gazette of India*.

S. R. HIGNELL,

Offg. Secretary to the Government of India.

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The Government Gazette

PUNJAB AND ITS DEPENDENCIES.

Published by Authority.

LAHORE, FRIDAY, DECEMBER 28, 1917.

PART II.

Republications from the "Gazette of India."

FROM THE "GAZETTE OF INDIA," EXTRAORDINARY, DATED DELHI, MONDAY, DECEMBER 17, 1917.

GOVERNMENT OF INDIA.

HOME DEPARTMENT.

NOTIFICATION.

ESTABLISHMENTS.

Delhi, the 17th December 1917.

No. 932-C.—With reference to the Home Department notification No. 958, dated the 22nd September 1917, the Governor-General is pleased under the authority vested in him by sub-section (1) of section 54 of the Government of India Act, 1915, (5 and 6 Geo. 5, ch. 61) and with the approval of His Majesty, to appoint Sir Reginald Henry Craddock, K.C.S.I., to officiate as Lieutenant-Governor of Burma during the remainder of the absence of the Honourable Sir Harcourt Butler, K.C.S.I., C.I.E., on leave.

The Honourable Sir Reginald Craddock assumed charge of the office of Lieutenant-Governor of Burma on the afternoon of the 17th December 1917.

S. R. HIGNELL,

Offg. Secretary to the Government of India.

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FROM THE "GAZETTE OF INDIA," DELHI, SATURDAY, DECEMBER 22, 1917.

DEPARTMENT OF EDUCATION.

NOTIFICATION.

ECCLESIASTICAL.

Delhi, the 17th December 1917.

No. 61-C.—The following message issued by His Majesty the KING-EMPEROR is published for general information :—

"TO MY PEOPLE,

The world-wide struggle for the triumph of liberty is entering upon its last and most difficult phase. The enemy is striving by desperate assault and subtle intrigue to perpetuate the wrongs already committed and to stem the tide of free civilisation. We have yet to complete the great task to which we have dedicated ourselves, and I would call upon you to devote a special day to prayer that we may have the clear-sightedness and strength necessary to the victory of our cause. This victory will be gained only if we steadfastly remember the reponsibility resting upon us and in a spirit of reverent obedience ask the blessing of Almighty God upon our endeavours. Let us seek to be enlightened in our understanding and fortified in courage in facing the sacrifices we may yet have to make. I therefore appoint January 6th, the first Sunday in the New Year, to be set aside as a special day of prayer and thanksgiving in all the churches throughout my Dominions."

E. D. MACLAGAN,
Secretary to the Government of India.

HOME DEPARTMENT.

NOTIFICATIONS.

PUBLIC.

The 17th December 1917.

No. 910-C.—The following Royal Warrant is published for general information :—

GEORGE R. I.

GEORGE THE FIFTH, by the Grace of God, of the United Kingdom of Great Britain and Ireland and of the British Dominions beyond the Seas, King, Defender of the Faith, Emperor of India, to all to whom these Presents shall come, Greeting !

WHEREAS Her late Majesty Queen Victoria, being desirous of distinguishing by some mark of Her Royal Favour the many heroic acts performed by Mariners and others who endanger their own lives in saving or endeavouring to save the lives of others from shipwrecks and other perils of the sea ; and the many heroic acts performed on land by those who endanger their own lives in saving or endeavouring to save the lives of others from accidents in mines, on railways and at fires, or other perils within Her Dominions, other than perils of the sea, did, by Warrants under the Royal Sign Manual bearing date respectively the 7th March, 1866, the 12th April, 1867, and the 30th April, 1877, for Herself, Her Heirs and Successors, institute and create as a mark of Royal Approbation of such heroic acts, new Decorations styled respectively " The Albert Medal of the First Class " and " The Albert Medal of the Second Class," which Decorations Her Majesty was desirous should be highly prized and eagerly sought after :

And whereas the said Warrants were subsequently amended and all the Warrants relating to these Decorations were consolidated by a Warrant under the Sign Manual bearing date the 5th June, 1905 :

And whereas it is Our Pleasure to amend the style of the said Decorations :

We are graciously pleased to make, ordain and establish the following Rules and Ordinances for the government of the Decorations :—

I. It is ordained that the Decoration in each case shall be styled " The Albert Medal"; but when it is awarded for acts of such extreme and heroic daring as to a merit a special degree of recognition, it shall be styled " The Albert Medal in Gold."

II. It is ordained that the Albert Medal shall consist of a bronze ovalshaped Badge or Decoration, having in the centre a Monogram composed of the letters V. and A. erect upon an

enamelled background, surrounded by a Garter inscribed in raised letters "For Gallantry in Saving Life at Sea," or "For Gallantry in Saving Life on Land," as the case may be, and surmounted by a representation of the Crown of His Royal Highness the lamented Prince Consort; but where the Medal conferred is "The Albert Medal in Gold," it shall consist of a gold ovalshaped Badge or Decoration having in the centre a Monogram composed of the letters V. and A. erect in gold upon an enamelled background, surrounded by a Garter in bronze inscribed in raised letters of gold, "For Gallantry in Saving Life at Sea," or "For Gallantry in Saving Life on Land," as the case may be, and surmounted by a representation in gold of the Crown of His Royal Highness the lamented Prince Consort. When the Medal is given for gallantry in saving life at sea, the letters V. and A. shall be interlaced with an anchor erect in bronze or gold, as the case may be.

The Medal shall be suspended from a riband of an inch and three-eighths in width, having two white longitudinal stripes; in the case of the "Albert Medal in Gold" the riband shall have four white longitudinal stripes.

The colour of the enamel and riband shall be dark blue when the Medal is conferred for gallantry in saving life at sea, and crimson when it is conferred for gallantry in saving life on land.

III. It is ordained that the Medal shall only be awarded to those of Our faithful subjects who, in saving or endeavouring to save the lives of others from perils of the sea, or from perils on land, have endangered their own lives, and that such award shall be made only on a recommendation to Us by Our Principal Secretary of State for the Home Department.

Provided always that where the Medal is conferred for gallantry in saving life at sea, the preliminary steps and enquiry shall, if the award be to anyone belonging to the Royal Navy or the Royal Marines, be with the Lords Commissioners of the Admiralty, and in other cases with the President of the Board of Trade.

IV. It is ordained that the names of those persons upon whom We may be pleased to confer the Medal shall be published in the *London Gazette*. Where the Medal is conferred for gallantry in saving life on land a Register of such names shall be kept in the Office of Our Principal Secretary of State for the Home Department. Where the Medal is conferred for gallantry in saving life at sea, a Register of the names of such of these persons as belong to the Royal Navy or the Royal Marines shall be kept in the Office of the Lords Commissioners of the Admiralty, and a Register of the names of such of these persons as do not belong to the Royal Navy or the Royal Marines shall be kept in the Office of the Board of Trade.

V. It is ordained that the Medal shall be worn suspended from the left breast.

VI. It is ordained that any act of gallantry which is worthy of recognition by the award of the Albert Medal, but is performed by one upon whom the Decoration has already been conferred, may, on a recommendation to Us by Our Principal Secretary of State for the Home Department, be recorded by a bar attached to the riband by which the Medal is suspended; and for every such additional act an additional bar may be added.

VII. In order to make such additional provision as shall effectually preserve pure these most honourable Decorations, it is ordained that if any person on whom any of such Decorations is conferred be guilty of any crime or disgraceful conduct which in Our judgment disqualifies him for the same, his name shall, by an especial Warrant under Our Royal Sign Manual, be forthwith erased from the Register of those upon whom the said Decoration shall have been conferred, and his Medal shall be forfeited. And every person to whom the said Medal is given shall before receiving the same enter into an engagement to return the same if his name shall be so erased as aforesaid, under this Regulation It is hereby further declared that We, Our Heirs and Successors, shall be the sole judges of the circumstances demanding such expulsion. Moreover, We shall at all times have power to order that any person who may at any time have been expelled shall be restored to the enjoyment of the Decoration.

VIII. The Warrant of the 5th June, 1905, is hereby revoked.

Given at Our Court at *Saint James's* this twenty-eighth day of *August*, One thousand nine hundred and seventeen, in the Eighth Year of Our Reign.

By His Majesty's Command,

GEO. CAVE.

S. R. HIGNELL,

Offg. Secretary to the Government of India.

FOREIGN AND POLITICAL DEPARTMENT.

NOTIFICATION.

Delhi, the 18th December 1917.

No. 2251-Est. A.—The undermentioned officers are confirmed in the Political Department of the Government of India :—

Mr. G. Cunningham, Indian Civil Service (Punjab).

Mr. H. A. F. Metcalfe, Indian Civil Service (Punjab).

J. B. WOOD,

Secretary to the Government of India.

DEPARTMENT OF COMMERCE AND INDUSTRY.

ERRATA.

Delhi, the 22nd December 1917.

No. 1767-D.—In the schedule annexed to the notification of the Government of India in the Department of Commerce and Industry No. 1547-D, dated the 15th December 1917, and published on pages 1971 to 1986 of the *Gazette of India*, Part I, of the same date, the following should be substituted for item No. 83 "Iron and Steel":—

83	IRON OR STEEL—			
	ANCHORS AND CABLES	...	*Ad valorem*	2½ per cent.
	BEAMS, joists, pillars, girders, screw-piles, bridge work and other such descriptions of iron or steel imported exclusively for building purposes; including also ridging, guttering and continuous roofing.	...	"	2½ " "
	BOLTS and nuts, including hook bolts and nuts for roofing.	...	"	2½ " "
	HOOPS AND STRIPS—			
	Hoops, Best Yorkshire or Swedish and similar qualities.	ton	900 0	2½ " "
	" other than Best Yorkshire or Swedish, if galvanised, tinned, or lead quoted.	...	*Ad valorem*	2½ " "
	" other kinds	ton	550 0	2½ " "
	Strips, Best Yorkshire or Swedish and similar qualities.	"	900 0	2½ " "
	" if galvanised, tinned, lead coated, aluminium coated, chequered or planished.	...	*Ad valorem*	2½ " "
	" other kinds	ton	500 0	2½ " "
	NAILS, RIVETS AND WASHERS, ALL SORTS—			
	Iron or steel nails, rose, wire and flat-headed	cwt.	25 0	2½ " "
	" " " other kinds, including galvanized, tinned or lead coated.	...	*Ad valorem*	2½ " "
	Rivets and Washers, iron or steel	...	"	2½ " "
	PIPES AND TUBES, and fittings therefor, such as bends, boots, elbows, tees, sockets, flanges and the like.	...	"	2½ " "
	RAILS, CHAIRS, sleepers, bearing and fish plates, spikes (commonly known as dog spikes), switches, and crossings, other than those described in No. 94, also lever boxes, clips, and tie-bars.	...	"	2½ " "
	SHEETS AND PLATES, all sorts, excluding discs and circles which are dutiable under No. 85.			
	Sheets and plates, Best Yorkshire and similar qualities.	ton	1,200 0	2½ " "
	" " Swedish and charcoal ...	"	1,000 0	2½ " "
	" " Swedish and charcoal, if galvanized, tinned, or lead coated.	...	*Ad valorem*	2½ " "
	Plates, other kinds, above ⅛ inch thick ...	ton	700 0	2½ " "
	Sheets " " up to ⅛ " " ...	"	700 0	2½ " "
	Sheets (other than corrugated) and plates, other kinds, if galvanized, tinned, lead coated, aluminium coated, chequered or planished.	...	*Ad valorem*	2½ " "
	Sheets, corrugated, galvanized or black ...	ton	550 0	2½ " "
	Wire, including fencing wire and wire rope, but excluding wire-netting (which is dutiable under No. 85).	...	*Ad valorem*	2½ " "

NOTIFICATIONS.

The 22nd December 1917.

No. 1709-D.—In exercise of the powers conferred on him by clause (*b*) of sub-section (1) of section 4 of the Enemy Trading Act, 1916 (X of 1916), the Governor General in Council is pleased to order the winding up of the business carried on in Bombay by Messrs. Leon Menasche and Company, a hostile firm within the meaning of the said Act, and in pursuance of Rule 4 of the Enemy Trading (winding-up) Order, 1916, he is further pleased to direct that all proceedings connected with the winding-up of the said business be transferred to the Government of Bombay.

No. 1710-D.—In exercise of the powers conferred on him by clause (*b*) of sub-section (1) of section 4 of the Enemy Trading Act, 1916 (X of 1916), the Governor General in Council is pleased to order the winding-up of the business carried on in Rangoon by Messrs. Leon Menasche and Company, a hostile firm within the meaning of the said Act, and in pursuance of Rule 4 of the Enemy Trading (winding-up) Order, 1916, he is further pleased to direct that all proceedings connected with the winding-up of the said business be transferred to the Government of Burma.

No. 1720-D.—In exercise of the powers conferred by section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), the Governor-General in Council is pleased to direct that the following additions and alterations shall be made in the Schedule appended to this Department notification No. 8413, dated the 21st July 1917, as subsequently amended, *viz.* :—

Additions.

China Industrial Supply Company,	Shanghai.
Dong Sing Wo,	Shanghai.
Mackenzie Stewart and Company (Manchester), Limited, (J. Scotson).	
Pao Kee, Kuan Yin Ssu,	Peking.
Poo Yuen Kung,	Shanghai.
Shanghai Marine Insurance Company, Limited.	
Willits and Patterson,	Shanghai.
Yut Sae Chang and Company,	Shanghai.

Alterations.

Canadian Pacific Ocean Services *should read* Canadian Pacific Ocean Services, Limited.

Canton Nanyang Brothers Tobacco Company *should read* Nanyang Brothers Tobacco Company.

Joseph, J. H., *should read* Joseph, J. M.

No. 1721-D.—In exercise of the powers conferred by section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), the Governor General in Council is pleased to direct that "Union Dispensary, Bankok," shall be added to the Schedule appended to this Department notification No. 2981-C. W., dated the 24th March 1917, as subsequently amended.

No. 1794-D.—In exercise of the power conferred by section 13 of the Sea Customs Act, 1878 (VIII of 1878), the Governor-General in Council is pleased to direct that all goods imported from, or exported to, the ports of Junagadh, Porbandar, Navanagar and Morvi into or from any customs-port in British India shall, with effect from the 1st January 1918, be treated as regards the levy of customs duties and the payment of drawbacks under the said Act, as goods imported from, or exported to, a customs-port, as the case may be.

No. 1828-D.—In exercise of the power conferred by section 19 of the Sea Customs Act, 1878 (VIII of 1878), as amended by Act XII of 1914, the Governor-General in Council is pleased to prohibit the bringing, by sea or by land, into British India, of any copy of the book entitled "Young India" by Lajpat Rai, as published in London by the Home Rule League, with a foreword by J. C. Wedgwood, M.P.

A. H. LEY,

Secretary to the Government o India.

ARMY DEPARTMENT.

Delhi, the 21st December 1917.

RESOLUTION.

No. 2228.—In Military Department notification No. 718, dated the 17th July 1908, the approval of the Government of India was accorded to the adoption of the system detailed below for the promulgation of Government and other orders to the Army in India :—

(1) The system of publishing orders to the Army in G. G. Os., G. Os. C. C., or India Army Circulars to be discontinued.

(2) All orders or notifications to the Army to appear either in the *Gazette of India* or in orders published by the Adjutant-General's Department styled "India Army Orders."

(3) All such commissions, appointments, promotions, retirements, rewards, legal notifications, despatches connected with field operations, or other notifications to be published in the *Gazette of India* which it is usual or expedient to publish therein.

(4) Changes in organisation, etc., and rewards of a minor description, such as the grant of meritorious service medals, to be notified only in India Army Orders, as a rule.

(5) India Army Orders to commence with the notification of all Royal Warrants and Regulations or orders promulgated under the authority of the Secretary of State for India, or the Governor-General in Council, and to be prefaced accordingly. Such notifications to be followed by orders which had hitherto appeared only in G. O. C. C.

(6) A quarterly appendix to the India Army Orders to be published in the place of India Army Circulars, to contain only corrections to the India Army Regulations, and to be printed separately so as to facilitate the correction of books of regulations.

2. The Government of India have had under consideration a proposal to modify the system under which the decisions of Government and the orders of His Excellency the Commander-in-Chief are communicated through the medium of Army Department letters and India Army Orders, respectively. Under the existing system, Army Department letters are generally addressed to the administrative Branch of Army Headquarters to which the subject-matter pertains, or to the General Officer Commanding Division or Independent Brigade, or Controller of Military Accounts concerned. They seldom reach the smaller formations and staffs without great delay and dublication of work and many never reach units at all. India Army Orders frequently contain much matter which is not proper to them.

3. In modification of the orders contained in the notification quoted in paragraph 1 above, the Government of India have decided that the procedure detailed below shall be adopted, with effect from the 1st January 1918, for the promulgation of decisions of Government and orders of His Excellency the Commander-in-Chief to the Army in India :—

(a) *Army Department letters* conveying the sanction of the Government of India to proposals emanating from Army Headquarters or elsewhere will in future be restricted to cases of individual or of special application, and will not convey decisions which will form precedents for the Army as a whole. They will also deal with confidential matters, even of general importance, which cannot properly be published in India Army Orders.

(b) Decisions not within the powers of His Excellency the Commander-in-Chief in India and which convey the orders of the Right Hon'ble the Secretary of State for India or the Governor-General in Council or matters affecting the Army as a whole will in future be issued simultaneously to all authorities in a form analogous to the British Army Council Instructions. The form of communication will be designated "Army Instructions (India)."

(c) The Army Instructions (India) will be printed over the signature of the Secretary to the Government of India, Army Department, and will appear on separate sheets numbered consecutively. They will be issued regularly once a week to all authorities, civil and military, from the Government Press: the distribution list corresponding approximately to that of India Army Orders.

A bound copy of these instructions will be issued monthly with an index.

(d) India Army Orders will in future be restricted to the promulgation of orders in which His Excellency the Commander-in-Chief in India is the deciding authority and to the republication of such War Office Army Orders as are deemed applicable to the Army in India.

ORDER.—Ordered that a copy of this Resolution be published under a notification in Part I of the *Gazette of India*; ordered also that it should be communicated to the several Departments of the Government of India; the Financial Adviser, Military Finance; all Local Governments and Administrations; Heads of Branches of Army Headquarters; the Director, Royal Indian Marine, and all Controllers of Military Accounts.

A. H. BINGLEY, *Major-General*,

Secretary to the Government of India.

RAILWAY DEPARTMENT.

(RAILWAY BOARD.)

NOTIFICATION.

Delhi, the 19th December 1917.

No. 544-T.—17.—In pursuance of section 2 of the Defence of India (Criminal Law Amendment) Act, 1915 (IV of 1915), the Governor-General in Council is pleased to direct that the following amendment shall be made in the Defence of India (Consolidation) Rules, 1915, namely:—

After Rule 11 E of the said Rules the following rule shall be inserted, namely:—

Power to control the issue of railway tickets to intending pilgrims.

"11 F. Where in the opinion of the Governor-General in Council there is reason to apprehend that the holding of any fair will impede or delay the production, repair or transport of war material or the transport of troops, the Governor-General in Council may, by order in writing, restrict or prohibit for such period as may be specified in the order the issue of the tickets by any railway administration for any destination therein named to persons intending or believed to be intending to take part in such fair."

F. A. HADOW,

Secretary, Railway Board.

BOARD OF EXAMINERS.

NOTICE.

Persian and Arabic Instructors.

Two fully qualified instructors, natives of Persia and Arabia, respectively, are maintained by the Government of India, for the convenience of officers wishing to study Persian and Arabic. The services of these instructors may be obtained in Calcutta, on application to the Secretary, Board of Examiners.

Qualified Urdu Teachers.

AMBALA.

M. Mohd. Miyan Khan ...	... Saddar Bazar, Ambala.
M. Mohd. Akbar Khan Haidari	... The Oriental Lodge, Ambala.
M. Zafarullah Khan Haidari	... Oriental Lodge, Ambala.
M. Anand Sarup ...	... Saddar Bazar, Ambala Cantonment (winter only).
M. Shaikh Amir Bukhsh, Gyani (Munshi Fazil).	Regimental Munshi, 1/9th Middlesex Regiment, Ambala.
*M. Muhammad Yaqub Khan (Munshi Fazil).	Urdu Instructor, Young Officers' School of Instruction, Ambala, Sabzi Mandi, Saddar Bazar, Ambala Cantonment.
M. Amar Nath Verma	... Young Officers' School of Instruction, Ambala Cantonment.

FEROZEPORE.

M. Suraj Narain, B.A. ... ... Kabari Bazar, Ferozepore.
M. Harnam Das ... ... Headmaster, Malwa Khalsa School, Ferozepore City.

JHELUM.

M. Thakur Das Pahwa ... ... Officers' Munshi, Jhelum.

JULLUNDUR.

M. Karam Chand ... ... C/o Jacki Mull & Sons, Saddar Bazar, Jullundur Cantonment.

KASAULI.

M. Anand Sarup ... ... Depôt Munshi, Kasauli (summer only).

LAHORE.

M. Sham Lal, Bhargava... ... Officers' Munshi, Saddar Bazar, Lahore Cantonment.
*M. Sayyad Aulad Ali Gilani (Munshi Fazil). Miran Shah Lane, Taksali Gate, Lahore.
M. Mohd. Khalil-ur-Rahman, Sabri ... Mohalla Sammian, Chhawni Manawala, Taksali Gate, Lahore.
M. Mool Chand Saihgal ... Regimental Munshi, 1/5th Devonshire Regiment, Saddar Bazar, Lahore Cantonment.
M. Syed Muhammad, B.A. (Cal). ... No. 3. Katoomal Building, Beadon-Road, Lahore.

MULTAN.

M. Sultan Mohammad ... Regimental Munshi, Multan Canton ment.

MURREE HILLS.

M. S. C. Bagchi ... ... Munshi, Lawrence Government European School, Ghoragali, P. O. Murree Hills.
M. Ghulam Mohy-ud-Din ... ... Regimental Munshi, 2nd North Staffordshire Regiment (summer only).
M. Bodh Raj ... ... Regimental Munshi (summer only).

RAWALPINDI.

M. Ghulam Mohy-ud-Din... ... Regimental Munshi, 2nd Bn., N. Staff. Regt., Rawalpindi (winter only).
M. Ghulam Rasul ... ... Sadar Bazar, Rawalpindi.
M. K. R. Mehta ... ... Regimental Munshi, 1st F. S. Garr. Bn., Somerset Light Infantry.
M. Bodh Raj ... ... Regimental Munshi (winter only).

RISALPUR.

M. Kazi Abdul Haqq Khan ... Regimental Munshi, Royal Flying Corps, Risalpur Cantonment.

Qualified Punjabi Teacher.

LAHORE.

M. Muhammad Zafar Ali ... Student, Forman Christian College, Lahore.

N.B.—Whenever any teacher changes his address, he is requested to communicate his new address to the Board of Examiners.

N.B.—Teachers whose names are preceded by an asterisk (*) are considered especially competent to give advanced instruction in the language.

O. F. JENKINS,

Secretary and Member, Board of Examiners.

FROM THE SUPPLEMENT TO THE "GAZETTE" OF INDIA, DECEMBER 22, 1917.

GOVERNMENT OF INDIA.

DEPARTMENT OF COMMERCE AND INDUSTRY.

TARIFF VALUATION OF SUGAR.

The following statement shows in respect of each of the descriptions of sugar distinguished in the Tariff Schedule II (excepting molasses and all other kinds of sugar), *first*, the total imports into India in the month of November 1917, and the average value per cwt. as calculated on the returns received from the Customs Houses; and, *secondly* a running total showing the total imports into India since the beginning of the year (1st October to 30th September) and the average net value per cwt. so far established. It is published in conformity with the procedure laid down in Customs Circular No. V of 1911, in order to enable merchants to compute the probable rate of duty for the year 1919 :—

Description of sugar.	Imported during the month of November 1917.		Imported since 1st October 1917.	
	Quantity.	Average net value per cwt.	Quantity.	Average net value per cwt.
	Cwt.	Rs. A.	Cwt.	R. A.
Sugar, crystallised, beet	...	...	...	...
" " and soft, refined in China ...	13,011	20 8	13,178	20 8
" " " " from Japan ...	602	21 4	602	21 4
" " " " from Egypt ...	...	...	...	...
" " " " from Java, 23 Dutch Standard and above	829,444	16 12	1,846,520	17 0
" " " " from Java, 16 to 22 Dutch Standard.	291,310	14 8	510,126	14 8
" " " " from Java, 15 Dutch Standard and under.	...	...	...	...
" " " " from Mauritius equal to 16 Dutch Standard and over.	13,113	18 8	103,253	18 12

H. A. F. LINDSAY,
Director-General of Commercial Intelligence.

A. H. LEY,
Secretary to the Government of India.

CALCUTTA:
The 19th December 1917.

No. 912-C.

GOVERNMENT OF INDIA.

HOME DEPARTMENT.

PUBLIC.

Delhi, the 17th December 1917.

ANNUAL RETURNS SHOWING THE MORTALITY FROM WILD ANIMALS AND VENOMOUS SNAKES.

RESOLUTION.

THE annual returns showing the mortality from wild animals and venomous snakes have been received from the Local Governments and Administrations.

The total number of persons killed by wild animals in British India during the year 1916 was 2,278 or 2 more than in 1915. As usual, the highest mortality was in Bihar and Orissa, where 847 deaths occurred, including 530 caused by tigers as compared with 376 in the preceding year. As many as 488 persons were killed by tigers in the districts of Angul, Singhbhum, Manbhum, Hazaribagh, Cuttack, Sambalpur, Ranchi and Palamau. The local authorities are taking or have in contemplation vigorous measures to reduce the loss of life in those tracts. In all 1,118 human lives were destroyed by tigers in British India ; the variations under this head in provinces other than Bihar and Orissa do not call for any remarks except in the case of the Madras Presidency where casualties from tigers decreased by 125 in 1916. The number of deaths caused by elephants, leopards, bears, wolves and hyenas calls for no comment. Under the head of "unclassified animals," pigs and crocodiles or alligators were responsible for 178 and 228 deaths respectively.

2. The total mortality due to snakebite among human beings fell from 26,406 in 1915 to 23,640 in 1916. The decrease is shared by nearly all the provinces ; as usual the United Provinces, Bihar and Orissa and Bengal were the provinces which suffered most, with 6,712, 5,970 and 4,114 deaths respectively.

3. During 1916, 20,574 wild animals were destroyed, among which were 1,399 tigers, 6,019 leopards, 2,715 bears and 2,579 wolves. The total amount of rewards paid under this head was Rs. 1,71,974. There was a considerable reduction both in the number of snakes killed and the amount paid as reward for their destruction. No definite pronouncement can as yet be made on the efficacy of treatment by Sir Lauder Brunton's lancets, although these instruments are reported to have effected a number of cures in cases in which they were used.

4. Under the Indian Arms Act, 1872, 20,575 licenses were issued in forms XVI, XVII and XVIII in 1916, an increase of 600 over the figure of the previous year. The total number of licenses in force was 137,183 as compared with 167,242 in 1915.

ORDER :—Ordered that a copy of this Resolution (and annexure) be forwarded to Local Governments and Administrations* and that it be published in the supplement to the *Gazette of India* for general information ; also that a copy be forwarded to the Director of Statistics.

*Including the Chief Commissioners of the North-West Frontier Province and Ajmer-Merwara and the Resident in Mysore.

S. R. HIGNELL,

Offg. Secretary to the Government of India.

No. 1.

Number of Persons killed in each Province of British India by wild animals (specifying the principal kinds) and snakes in each calendar year from 1912 to 1916.

Province.		By wild animals.									
		Elephants.	Tigers.	Leopards.	Bears.	Wolves.	Hyenas.	Other animals.	Total.	By snakes.	Grand Total.
Madras	1912	4	164	89	13	6	1	45	322	1,530	1,852
	1913	5	173	74	14	4	...	38	308	1,695	2,003
	1914	1	156	89	18	5	...	37	306	1,520	1,826
	1915	1	457	39	13	4	3	34	551	1,519	2,070
	1916	4	332	82	14	2	1	17	452	1,505	1,957
Bombay	1912	...	7	4	...	...	...	18	29	1,140	1,169
	1913	...	3	8	...	...	1	8	20	1,406	1,426
	1914	...	3	7	...	...	...	8	18	1,608	1,626
	1915	1	10	6	4	1	...	24	46	1,789	1,835
	1916	1	3	8	1	5	...	23	41	1,445	1,486
Bengal	1912	15	117	55	12	4	4	201	408	4,471	4,879
	1913	16	84	38	4	3	...	148	293	4,491	4,784
	1914	16	60	46	6	2	1	201	332	4,356	4,688
	1915	28	87	78	12	1	1	216	423	4,709	5,132
	1916	29	55	72	7	1	14	189	367	4,114	4,481
United Provinces ...	1912	...	71	14	9	44	...	22	160	5,214	5,374
	1913	5	30	30	12	35	2	23	137	5,166	5,303
	1914	...	9	12	6	55	2	38	122	5,513	5,635
	1915	1	20	40	25	48	4	39	177	6,629	6,806
	1916	...	27	14	10	45	1	32	129	6,712	6,841
Punjab (including Delhi) ...	1912	...	...	2	...	1	3	2	8	793	801
Punjab	1913	...	...	2	...	3	2	3	10	899	909
	1914	...	...	...	1	15	...	...	16	1,169	1,185
	1915	...	2	2	1	...		...	5	1,590	1,595
	1916	...		...	1	3	...	23	27	956	983
Burma	1912	5	44	20	13	...	...	13	95	1,231	1,326
	1913	9	31	8	5	...	...	6	59	1,084	1,143
	1914	11	30	9	8	...	...	9	67	1 312	1,379
	1915	7	40	8	6	...	...	5	66	1,558	1,624
	1916	13	31	15	6	...	...	10	75	1,476	1,551
Bihar and Orissa ...	1912	7	396	40	23	197	17	127	807	5,816	6,623
	1913	7	2 1	43	30	103	7	105	546	5,640	6,186
	1914	4	289	47	31	54	12	110	547	5,968	6,515
	1915	8	376	54	33	90	20	103	684	6,795	7,479
	1916	3	530	64	28	56	15	151	847	5,970	6,817
Central Provinces and Berar	1912	...	40	34	6	2	1	40	123	1,063	1,186
	1913	...	36	29	27	4	...	29	125	1,155	1,280
	1914	...	50	39	14	5	1	54	163	1,198	1,361
	1915	...	41	39	18	13	2	48	161	1,439	1,600
	1916	...	60	48	13	10	7	20	158	1,212	1,370
Assam	1912	22	45	3	12	...	...	30	112	150	262
	1913	20	33	4	13	...	...	32	102	167	269
	1914	24	49	4	11	...	...	38	126	150	276
	1915	29	62	2	16	1	...	37	147	256	403
	1916	33	79	3	19	1	...	35	170	170	340
North-West Frontier Province	1912	...	...	...	...	...	...	...	...	32	32
	1913	...	...	...	...	...	...	2	2	29	31
	1914	...	...	...	...	...	...	1	1	40	41
	1915			...	...	...	...	14	14	30	44
	1916	...	...	...	...	...	...	2	2	22	24
Coorg	1912	...	1	...	...	...	...	...	1	1	2
	1913	...	...	...	...	...	...	...	...	1	1
	1914	1	...	...	...	...	...	...	1	...	1
	1915	...	1	...	...	...	...	...	1	3	4
	1916	...	1	...	...	...	...	...	1	...	1
Delhi	1913	...	...	...	...	...	...	1	1	13	14
	1914	...	...	...	...	...	...	...	...	22	22
	1915	...	...	1	...	...	...	...	1	36	37
	1916	...	...	...	...	...	...	7	7	32	39
Ajmer-Merwara ...	1912	...	...	...	...	1	...	...	1	20	21
	1913	...	...	...	...	...	...	...	...	24	24
	1914	...	...	2	...	1	...	...	3	44	47
	1915		...	...	...	...	...	...	...	53	53
	1916	...	...	1	...	1	...	...	2	26	28
TOTAL ...	1912	53	885	261	88	255	26	498	2,066	21,461	23,527
	1913	62	641	236	105	152	12	395	1 603	21,770	23,373
	1914	57	646	255	95	137	16	496	1,702	22,900	24,602
	1915	75	1,096	269	128	158	30	520	2,276	26,406	28,682
	1916	83	1,118	307	99	124	38	509	2,278	23,640	25,918

No.

Number of wild animals and snakes destroyed and amount of Rewards

Province.		Particulars of animals destroyed.							Total number of animals destroyed.	Snakes.
		Elephants.	Tigers.	Leopards.	Bears.	Wolves.	Hyenas.	Other animals.		
Madras	1912	...	82	589	19	...	...	1,380	2,070	...
	1913	...	83	714	54	...	...	1,387	2,238	...
	1914	...	79	711	43	...	...	1,074	1,907	...
	1915	...	75	635	85	...	...	973	1,768	...
	1916	...	65	677	84	...	...	808	1,634	.
Bombay	1912	...	55	226	9	162	11	2,564	3,027	27,038
	1913	...	36	242	6	186	47	2,954	3,471	27,336
	1914	...	47	231	10	126	43	3,540	3,997	27,751
	1915	...	54	219	8	161	29	3,347	3,818	92,042
	1916	...	42	188	3	114	50	3,971	4,368	9,982
Bengal	1912	3	132	327	26	18	2	1,604	2,112	12,674
	1913	6	180	466	37	19	6	2,144	2,-58	17,134
	1914	1	205	439	48	15	18	2,098	2,824	10,215
	1915	2	275	496	37	23	5	1,931	2,769	11,893
	1916	...	110	202	2	1	...	483	798	1,171
United Provinces ...	1912	...	67	763	377	1,324	152	142	2,825	7,080
	1913	1	62	681	270	1,252	255	138	2,659	5,310
	1914	...	76	714	278	1,227	296	871	3,462	5,782
	1915	...	78	592	164	1,870	277	984	3,465	9,002
	1916	...	49	471	204	1,792	174	351	3,041	6,352
Punjab (including Delhi) ...	1912	...	3	181	127	3,131	4	23	3,469	2,760
Punjab	1913	...	...	149	197	2,033	1	...	2,380	3,080
	1914	...	...	167	158	845	...	...	1,170	8,854
	1915	...	2	135	74	336	1	...	548	14,648
	1916	...	...	115	86	407	...	137	745	27,157
Burma	1912	24	511	2,400	1,502	...	...	972	5,409	45,788
	1913	39	455	2,588	1,562	...	...	667	5,311	16,222
	1914	33	506	2,399	1,760	...	...	319	5,017	44,299
	1915	21	532	2,828	1,712	...	...	1,259	6,352	34,757
	1916	30	536	2,737	1,537	...	...	985	5,825	11,905
Bihar and Orissa ...	1912	1	106	415	172	243	277	390	1,604	15,044
	1913	...	96	345	157	206	234	512	1,550	16,784
	1914	4	100	415	199	659	249	1,134	2,760	17,204
	1915	1	105	386	192	156	247	265	1,352	16,566
	1916	...	71	334	157	139	157	140	998	5,740
Central Provinces and Berar ...	1912	...	192	867	307	58	1	456	1,881	1,028
	1913	...	192	870	344	77	...	419	1,902	1,265
	1914	...	164	852	275	122	...	419	1,832	1,350
	1915	...	131	791	251	92	...	466	1,731	1,508
	1916	...	139	691	182	61	...	344	1,417	849
Assam	1912	2	251	539	230	1	2	695	1,720	1,983
	1913	4	256	523	295	3	10	897	1,988	1,981
	1914	9	285	558	305	5	2	1,447	2,611	2,168
	1915	9	327	533	253	...	3	1,935	3,060	2,952
	1916	5	373	555	460	4	1	164	1,562	1,409
North-West Frontier Province ...	1912	...	...	34	1	161	5	117	318	537
	1913	...	...	14	...	76	...	...	90	595
	1914	...	...	25	...	62	5	...	92	540
	1915	...	...	9	...	49	...	...	58	478
	1916	...	...	11	...	57	...	...	63	436
Coorg	1912	2	15	34	...	...	...	108	159	...
	1913	4	14	42	...	...	...	106	166	5
	1914	6	19	40	...	...	...	142	207	...
	1915	2	7	35	...	...	...	107	151	4
	1916	3	14	37	...	...	...	47	101	...
Delhi	1913	...	...	...	...	3	...	...	3	...
	1914	...	...	...	...	2	...	...	2	...
	1915	...	...	...	...	3	...	...	3	...
	1916	...	...	...	...	3	...	...	3	...
Ajmer-Merwara ...	1912	...	1	4	...	2	7	4	18	13
	1913	...	...	4	...	4	6	...	14	16
	1914	...	...	6	...	1	4	11	22	26
	1915	...	...	1	...	1	7	28	37	59
	1916	...	...	1	...	1	4	8	14	25
Bangalore ...	1912	...	...	...	...	...	...	...	...	254
	1913	...	...	...	...	...	...	...	...	458
	1914	...	...	...	...	...	...	...	...	627
	1915	...	...	...	...	...	...	...	...	754
	1916	...	...	...	...	...	...	...	...	739
Total ...	1912	32	1,415	6,379	2,770	5,100	461	8,455	24,612	1,14,229
	1913	54	1,374	6,638	2,932	3,859	559	9,224	24,630	90,186
	1914	53	1,481	6,557	3,076	3,064	617	11,055	25,903	1,18,816
	1915	35	1,586	6,660	2,776	2,191	569	11,295	25,112	1,84,663
	1916	38	1,399	6,019	2,715	2,579	386	7,438	20,574	65,765

2.

(in rupees) paid for their destruction in each calender year from 1912 to 1916.

Rewards paid for destruction of									Grand total.
Elephants.	Tigers.	Leopards.	Bears.	Wolves.	Hyenas.	Other animals.	Total.	Snakes.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	4,151	10,694	83	...	...	2,890	17,818	...	17,818
...	4,956	14,076	241	...	..	2,558	21,831	...	21,831
...	4,003	15,247	284	...	...	1,943	21,477	...	21,477
...	4,262	13,169	811	...	...	1,722	19,964	...	19,964
...	3,989	12,218	638	...	...	1,263	18,108	...	18,108
...	699	2,164	30	278	...	1,637	4,808	106	4,914
...	509	2,352	12	286	...	1,925	5,084	73	5,157
...	798	2,196	102	284	...	2,772	6,152	75	6,227
...	801	2,064	45	335	...	2,024	5,269	2,187	7,456
...	714	1,920	30	267	...	2,793	5,724	102	5,826
50	11,138	1,343	60	...	2	694	13,287	190	13,477
250	15,660	2,109	25	...	10	998	19,052	172	19,224
100	14,018	1,650	10	15	26	1,658	17,477	157	17,634
...	15,205	1,621	22	28	6	1,096	17,978	179	18,157
...	4,887	978	5	3	...	1,356	7,229	170	7,399
...	200	6,878	1,571	8,387	243	1,125	18,404	11	18,415
...	800	5,681	689	8,250	452	1,080	16,952	26	16,978
...	...	5,662	693	8,459	487	1,355	16,656	32	16,688
...	...	4,794	384	10,860	484	1,599	18,121	34	18,155
...	...	4,010	756	10,678	282	1,710	17,636	5	17,641
...	33	1,179	781	6,573	...	8	8,574	469	9,043
...	...	1,062	1,441	5,880	...	...	8,383	387	8,770
...	...	1,162	959	2,601	...	...	4,722	1,363	6,085
...	30	982	502	1,272	...	...	2,786	2,183	4,969
...	...	751	591	1,310	...	28	2,680	3,261	5,941
...	19,110	37,280	13,410	...	...	880	70,680	5,782	76,462
100	16,810	39,951	13,495	...	...	760	71,116	1,373	72,489
200	18,850	36,975	15,132	...	...	935	72,092	5,680	77,772
...	19,540	44,084	15,173	...	...	1,277	80,074	12,641	92,715
530	19,250	43,545	13,392	...	...	1,110	77,827	...	77,827
...	4,700	3,024	405	2,803	496	123	11,641	77	11,718
...	5,572	1,874	361	3,477	460	92	11,836	56	11,892
...	2,963	1,760	341	9,715	372	250	15,401	92	15,493
...	4,087	1,760	396	2,615	372	87	9,317	63	9,380
...	2,447	1,530	384	575	277	44	5,257	41	5,298
...	3,200	12,225	1,798	310	5	6,329	23,867	481	24,348
...	2,802	12,220	2,083	487	...	5,538	23,130	403	23,533
...	2,345	12,477	1,659	645	...	5,823	22,940	531	23,480
...	1,855	11,072	1,596	506	...	6,232	21,261	463	21,724
...	1,995	10,081	1,050	353	...	6,224	19,703	289	19,992
50	5,860	4,920	1,025	2	5	420	12,282	148	12,430
69	4,528	4,280	1,135	10	7	555	10,584	122	10,706
100	5,385	4,703	1,058	47	5	700	11,998	71	12,069
275	6,782	4,520	1,078	...	...	959	13,620	212	13,832
275	8,012	4,805	2,068	10	1	802	15,973	202	16,175
...	...	85	5	637	...	15	742	95	837
...	...	92	...	352	...	...	444	91	535
...	...	38	...	249	...	...	287	106	393
...	...	62	...	242	...	...	304	92	396
...	...	68	...	275	...	...	343	91	434
...	696	783	...	...	...	70	1,549	...	1,549
...	640	985	...	...	...	210	1,835	1	1,836
...	950	800	...	...	...	20	1,860	...	1,860
...	350	780	...	...	...	90	1,220	...	1,220
...	605	708	...	...	...	110	1,423	...	1,423
...	...	...	...	15	...	...	15	...	15
...	...	...	...	10	...	...	10	...	10
...	...	...	...	15	...	...	15	...	15
...	...	...	...	11	...	...	11	...	11
...	5	20	...	6	21	16	68	2	70
...	...	15	...	12	18	...	45	2	47
...	...	30	...	3	12	55	100	3	103
...	...	5	...	3	21	140	169	8	177
...	...	5	...	3	12	40	60	3	63
...	...	...	...	...	...	...	...	60	60
...	...	...	...	...	...	...	...	96	96
...	...	...	...	...	...	...	...	124	124
...	...	...	...	...	...	...	...	152	152
...	...	...	...	...	...	...	...	155	155
100	49,792	80,595	19,168	19,086	772	14,207	1,83,720	7,421	1,91,141
419	52,277	84,697	19,482	18,769	947	13,716	1,90,307	2,802	1,93,109
400	49,312	82,790	20,238	22,028	902	15,511	1,91,181	8,234	1,99,415
275	52,918	84,913	20,007	15,876	883	15,226	1,90,098	18,214	2,08,312
805	41,899	80,619	18,914	13,685	572	15,480	1,71,974	4,319	1,76,293

No. 3.

Number of licenses issued in Form XVI (for purposes of sport, protection or display) and Forms XVII and XVIII (for purposes of destruction of wild animals doing injury to human beings, cattle or crops) under the Indian Arms Act, 1878, in each calendar year from 1912 to 1916.

Province.	Year	Number of licenses granted in the year.	Number of licenses granted in previous years and still in force.	Total number of licenses in force in the year.
Madras	1912	3,023	45,032	[illegible]
	1913	3,096	44,415	[illegible]
	1914	2,732	40,730	43,462
	1915	2,854	39,077	41,931
	1916	4,905	40,057	44,962
Bombay	1912	3,730	11,865	15,595
	1913	2,727	12,504	15,231
	1914	1,939	12,803	14,742
	1915	1,383	12,912	14,295
	1916	1,932	11,994	13,926
Bengal	1912	2,458	25,013	27,471
	1913	3,230	23,731	26,961
	1914	2 993	23,016	26,009
	1915	2,457	23,610	26,067
	1916	605	8,208	8,813
United Provinces	1912	2,114	20,201	22,315
	1913	3,162	19,790	22,952
	1914	2,457	20,132	22,589
	1915	2,067	20,616	22,683
	1916	619	5,373	5,992
Punjab (including Delhi)	1912	2,119	11,332	13,451
Punjab	1913	1,636	12,240	13,876
	1914	1,665	12,317	13,982
	1915	745	6,530	7,275
	1916	626	6,461	7,087
Burma	1912	977	6,007	6,984
	1913	1,330	6,060	7,390
	1914	1,122	6,539	7,661
	1915	1,114	6,416	7,530
	1916	959	6,716	7,675
Bihar and Orissa	1912	1,005	12,696	13,701
	1913	753	12,046	12,799
	1914	759	11,815	12,574
	1915	709	11,355	12,064
	1916	907	10,938	11,845
Central Provinces and Berar	1912	6,385	9,608	15,993
	1913	7,613	8,457	16,070
	1914	7,311	8,688	15,999
	1915	6,270	9,773	16,043
	1916	5,822	9,884	15,706
Assam	1912	156	13,034	13,190
	1913	216	12,830	13,046
	1914	240	12,684	12,924
	1915	392	12,833	13,225
	1916	350	12,768	13,118
North-West Frontier Province	1912	1,532	3,451	4,984
	1913	1,805	3,742	5,517
	1914	1,623	4,145	5,768
	1915	1,939	3,126	5,065
	1916	3,634	3,216	6,850
Coorg	1912	50	869	919
	1913	20	882	902
	1914	55	863	918
	1915	27	891	[illegible]
	1916	128	900	[illegible]
Delhi	1913	9	27	36
	1914	7	31	38
	1915	9	27	36
	1916	47	...	47
Ajmer-Merwara	1914	...	...	...
	1915	...	...	...
	1916	...	...	...
Bangalore	1912	23	79	102
	1913	30	91	121
	1914	113	...	113
	1915	9	101	110
	1916	41	93	134
Total	1912	23,573	1,59 187	1,82,760
	1913	25,627	1,56,785	1,82,412
	1914	[illegible]	[illegible]	[illegible]

Government Gazette,

PUNJAB AND ITS DEPENDENCIES.

Published by Authority.

LAHORE, FRIDAY, FEBRUARY 23, 1917.

PART IV.

Acts of the Indian Legislative Council assented to by the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Indian Legislative Council received the assent of the Governor General on the 7th February, 1917, and is hereby promulgated for general information :—

ACT NO. I OF 1917.

THE INLAND STEAM-VESSELS ACT, 1917.

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CHAPTER VIII.

SUPPLEMENTAL.

An Act to consolidate the enactments relating to Inland Steam-vessels.

WHEREAS it is expedient to consolidate the enactments relating to inland steam-vessels; It is hereby enacted as follows:—

CHAPTER I.

PRELIMINARY.

Short title, extent and commencement.

1. (*1*) This Act may be called the Inland Steam-vessels Act, 1917.

(*2*) It extends, in the first instance, to the whole of British India, except the territories administered by the Governor of Fort St. George in Council; and

It shall come into force on such date as the Governor General in Council, by notification in the Gazette of India, may direct.

(*3*) The Governor of Fort St. George in Council may, at any time, by notification in the Fort St. George Gazette, extend this Act or any part thereof to the whole or any part of the territories under his administration; and the Act or part so extended shall come into force in such territories or part thereof on such date as may be specified in this behalf in such notification.

Definitions.

2. In this Act, unless there is anything repugnant in the subject or context,—

(1) "inland steam-vessel" means a steam-vessel which ordinarily plies on any inland water:

(2) "inland water" means any canal, river, lake or other navigable water in British India:

(3) "passenger" includes any person carried in a steam-vessel other than the master and crew and the owner, his family and servants:

(4) "prescribed" means prescribed by any rule under this Act:

(5) "steam-vessel" means every description of vessel propelled wholly or in part by the agency of steam:

(6) "survey" means the survey of a steam-vessel under this Act:

(7) "surveyor" means a surveyor appointed under this Act: and

(8) "voyage" includes the plying of a steam-vessel at or about any place.

CHAPTER II.

SURVEY OF INLAND STEAM-VESSELS.

Inland steam-vessel not to proceed on voyage or to be used for service without certificate of survey.

3. (*1*) An inland steam-vessel shall not proceed on any voyage, or be used for any service, unless she has a certificate of survey in force and applicable to such voyage or service.

(*2*) Nothing in this section shall apply to any steam-vessel proceeding on a voyage during the interval between the time at which her certificate of survey expires and the time at which it is first practicable to have the certificate renewed.

Appointment of surveyors and places of survey.

4. (*1*) The Local Government may, by notification in the local official Gazette —

(*a*) declare such places, within the territories under its administration, as it thinks fit, to be places of survey, and

(*b*) appoint so many persons to be surveyors at the said places as it thinks fit, for the purposes of this Act.

(*2*) Every surveyor shall, for the purposes of any survey made by him, be deemed to be a public servant within the meaning of the Indian Penal Code. XLV of 1860.

Powers of surveyors.

5. (*1*) For the purposes of a survey, the surveyor may, at any reasonable time, go on board any inland steam-vessel, and may inspect the steam-vessel and every part thereof, including the hull, boilers, engines and other machinery, and all equipments and articles on board:

Provided that he shall not unnecessarily hinder the loading or unloading of the steam-vessel, or unnecessarily detain or delay her from proceeding on any voyage.

(*2*) The owner, master and officers of the steam-vessel shall afford to the surveyor all reasonable facilities for a survey, and all such information respecting the steam-vessel, and her machinery or any part thereof, and all equipments and articles on board, as he may require for the purposes of a survey.

Fees in respect of surveys.

6. Before a survey is commenced, the owner or master of the steam-vessel to be surveyed shall pay to such officer as the Local Government may, by notification in the local official Gazette, appoint in this behalf—

(*a*) a fee calculated on the tonnage of the steam-vessel according to the rates mentioned in Schedule I, or according to any other prescribed rates; and

(*b*) when the survey is to be made in any place of survey other than Calcutta, Madras, Bombay or Rangoon, such additional fee in respect of the expense (if any) of the journey of the surveyor to the place as the Local Government may by such notification direct.

Declaration of surveyor.

7. When the survey of a steam-vessel is completed if the surveyor making it is satisfied that—

(*a*) the hull, boilers, engines and other machinery of the steam-vessel are sufficient for the voyage or service intended and in good condition, and

(*b*) the equipments of the steam-vessel and the certificates of the master and engineer are such and in such condition as are required by any law for the time being in force and applicable to the steam-vessel,

the surveyor shall forthwith give to the owner or master a declaration in the prescribed form containing the particulars mentioned in clauses (*a*) and (*b*), and the following further particulars, namely :—

(*i*) the time (if less than one year) for which the hull, boilers, engines and other machinery and equipments of the steam-vessel will be sufficient ;

(*ii*) the limit (if any) beyond which, as regards the hull, boilers, engines and other machinery or equipments, the steam-vessel is in the surveyor's judgment not fit to ply ;

(*iii*) the number of passengers (if any) which the steam-vessel is, in the judgment of the surveyor, fit to carry, specifying, if necessary, the respective numbers to be carried on the deck and in the cabins, and in different parts of the deck and cabins : the number to be subject to such conditions and variations, according to the time of year, the nature of the voyage, the cargo carried or other circumstances, as the case requires ; and

(*iv*) any other prescribed particulars.

Sending of declaration by owner or master to Local Government.

8. (*1*) The owner or master of a steam-vessel to whom a declaration is given under section 7 shall, within fourteen days after the date of the receipt thereof, send the declaration to such officer as the Local Government may, by notification in the local official Gazette, appoint in this behalf.

(*2*) If any owner or master fails to send a declaration as required by sub-section (*1*), he shall forfeit a sum not exceeding five rupees for every day during which the sending of the declaration is delayed.

Power for Local Government to grant or authorise the grant of certificates of survey.

9. (*1*) The Local Government shall, if satisfied that all the provisions of this Act have been complied with in respect of a declaration sent under section 8, cause,—

(*a*) a certificate of survey, in duplicate, to be prepared, and

(*b*) notice thereof to be given by post or otherwise to the owner or master of the steam-vessel to which the certificate relates.

(*2*) On application made by the owner or master to such officer at the place of survey as the Local Government may, by notification in the local official Gazette, appoint in this behalf, and on payment to such officer by the owner or master of the sum (if any) forfeited by him under section 8, sub-section (*2*), (the actual amount of which within the limit thereby fixed shall be determined by the Local Government), the certificate, in duplicate, so prepared shall be granted to the owner or master by the Local Government and issued to him through such officer.

(*3*) A certificate granted under this section shall be in the prescribed form, shall contain a statement to the effect that all the provisions of this Act with respect to the survey of the steam-vessel and the declaration of survey have been complied with, and shall set forth—

(*a*) the particulars concerning the steam-vessel mentioned in the declaration of survey as required by clauses (*i*), (*ii*) and (*iii*) of section 7, and

(*b*) any other prescribed particulars.

(*4*) The Local Government may, by notification in the local official Gazette, delegate to any person all or any of the functions assigned to the Local Government under this section :

Provided that no delegation shall be made under sub-section (*2*) so as to authorise the grant of a certificate of survey by the surveyor who made the declaration of survey under section 7.

Certificate of survey to be affixed in conspicuous part of steam-vessel.

10. The owner or master of every steam-vessel, for which a certificate of survey has been granted, shall forthwith, on the receipt of the certificate, cause one of the duplicates thereof to be affixed, and kept affixed so long as it remains in force and the steam-vessel is in use, on some conspicuous part of the steam-vessel where it may be easily read by all persons on board.

Term of certificates of survey.

11. A certificate of survey shall not be in force—

(*a*) after the expiration of one year from the date thereof ; or

(*b*) after the expiration of the period (if less than one year) for which the hull, boilers, engines or other machinery, or any of the equipments of the steam-vessel to which the certificate relates have been stated in the certificate to be sufficient ; or

(*c*) after notice has been given by any Local Government, to the owner or master of such steam-vessel, that such Local Government has cancelled or suspended it.

Renewal of certificates of survey.

12. After a certificate of survey has ceased to be in force, the same shall only be renewed after a fresh survey of the steam-vessel to which the certificate relates, has been held in accordance with the provisions of this Chapter, save so far as any relaxation thereof may be prescribed.

Power for Local Government to suspend or cancel certificate of survey

13. A certificate of survey may be suspended or cancelled by any Local Government if it has reason to believe—

(*a*) that the declaration by the surveyor of the sufficiency and good condition of the hull, boilers, engines or other machinery or of any of the equipments of the steam-vessel has been fraudulently or erroneously made ; or

(*b*) that the certificate has otherwise been granted upon false or erroneous information ; or

(*c*) that since the making of the declaration the hull, boilers, engines or other machinery, or any of the equipments of the steam-vessel have sustained any material injury, or have otherwise become insufficient.

Power for Local Government to require delivery of expired or cancelled certificate.

14. The Local Government may require any certificate of survey, which has expired or has been suspended or cancelled, to be delivered up to such officer as the Local Government may, by notification in the local official Gazette, appoint in this behalf.

Report of suspension or cancellation of certain certificates.

15. If the Local Government, which suspends or cancels a certificate of survey, is not the Local Government which (or whose delegate) granted the certificate, the Local Government suspending or cancelling the certificate shall report the fact of suspension or cancellation, together with the reasons therefor, to the Local Government which (or whose delegate) granted the certificate.

Power for Local Government to direct survey by two surveyors.

16. A survey shall ordinarily be made by one surveyor, but two surveyors may be employed if the Local Government, by order in writing, so directs either generally in the case of all steam-vessels at any place of survey, or specially in the case of any particular steam-vessel or class of steam-vessels at any such place.

Power for Local Government to order a second survey.

17. (*1*) If the surveyor making a survey of a steam-vessel refuses to give a declaration under section 7 with regard to the steam-vessel, or gives a declaration with which the owner or master of the steam-vessel is dissatisfied, the Local Government may, on the application of the owner or master, and the payment by him of such fee, not exceeding twice the amount of the fee payable for the previous survey, as the Local Government may require, direct two other surveyors to survey the steam-vessel.

(*2*) The surveyors so directed shall forthwith survey the steam-vessel, and may, after the survey, either refuse to give a declaration or give such declaration as, under the circumstances, seems to them proper.

(*3*) Any declaration given, or any refusal to give a declaration under sub-section (*2*), shall be final.

Division of duties when two surveyors employed.

18. When a survey is made by two surveyors under either section 16 or section 17, each of the surveyors shall perform the prescribed portion of the duties assigned to a surveyor under this Act or the rules made thereunder.

Power for Local Government to make rules as to surveys.

19. (*1*) The Local Government may, with the previous sanction of the Governor General in Council, make rules to regulate the making of surveys.

(*2*) In particular and without prejudice to the generality of the foregoing power, such rules may prescribe—

(*a*) the times and places at which, and the manner in which, surveys are to be made;

(*b*) the duties of the surveyor making a survey and, where two surveyors are employed, the respective duties of each such surveyor;

(*c*) the form in which declarations of survey and certificates of survey are to be framed, and the nature of the particulars to be stated therein under sections 7 and 9;

(*d*) the rates other than those mentioned in Schedule I according to which the fees payable in respect of surveys are to be calculated in the case of all or any of the places of survey within the territories under its administration; and

(*e*) the cases in, and the extent to, which a survey may be dispensed with before the grant of a new certificate.

CHAPTER III.

MASTERS [INCLUDING SERANGS] AND ENGINEERS [INCLUDING ENGINE-DRIVERS] OF INLAND STEAM-VESSELS.

Appointment of examiners.

20. The Local Government may appoint examiners for the purpose of examining the qualifications of persons desirous of obtaining certificates (hereinafter called certificates of competency), to the effect that they are competent to act as masters or serangs, or as engineers or engine-drivers, as the case may be, on board inland steam-vessels.

Grant of masters', serangs', engineers' and engine-drivers' certificates of competency.

21. (*1*) The Local Government or such officer as it may, by notification in the local official Gazette, appoint in this behalf, shall grant to every person who is reported by the examiners to possess the prescribed qualifications, a certificate of competency to the effect that he is competent to act as a first-class master, second-class master or serang, or as an engineer, first-class engine-driver or second-class engine-driver, as the case may be, on board an inland steam-vessel:

Provided nevertheless that, before granting a certificate of competency under this Act, the authority empowered to grant such certificate may, if it considers the report of the examiners regarding any applicant for such certificate to be defective, or has reason to believe that such report has been unduly made, require a further examination or a re-examination of the applicant.

(*2*) Every certificate granted under this section shall be in the prescribed form.

Grant of masters', serangs', engineers' and engine-drivers' certificates of service.

22. (*1*) The Local Government may, in its discretion, grant without examination to any person who has served as a master, or as an engineer, of an inland steam-vessel before the first day of April, 1890, a certificate (hereinafter called a certificate of service) to the effect that he is, by reason of his having so served, competent to act as a first-class master, second-class master or serang, or as an engineer, first-class engine-driver or second-class engine-driver, as the case may be, on board an inland steam-vessel.

(*2*) A certificate of service so granted shall have the same effect as a certificate of competency granted under this Act after examination.

23. Every certificate of competency or service granted under this Act shall be made in duplicate, and one copy shall be delivered to the person entitled to the certificate, and the other shall be kept and recorded in the prescribed manner.

Certificates to be made in duplicate.

24. Whenever a master or serang, or an engineer or engine-driver, proves, to the satisfaction of the authority which granted his certificate, that he has, without fault on his part, lost or been deprived of it, a copy of the certificate to which, according to the record kept under section 23, he appears to be entitled, shall be granted to him, and shall have the same effect as the original.

Copy of certificate to be granted in certain cases.

25. An inland steam-vessel having engines of eighty or more nominal horse-power shall not proceed on any voyage unless she has—

Certificates to be held by master and engineer of vessel of eighty or more horse-power.

(*a*) as her master a person possessing a first-class master's certificate granted under this Act, or a master's certificate granted under the Indian Merchant Shipping Act, 1859, or granted under, or continued in force by, the Merchant Shipping Act, 1894, and

[...]of 1859.
[...]& 58 [...]ct., c. 60.

(*b*) as her engineer a person possessing an engineer's certificate granted under this Act, or the Indian Steam-ships Act, 1884, or granted under, or continued in force by, the Merchant Shipping Act, 1894.

[...]I of 1884.
[...]& 58 [...]ct., c. 60.

26. An inland steam-vessel having engines of thirty or more nominal horse-power, but of less than eighty nominal horse-power, shall not proceed on any voyage unless she has—

Certificates to be held by master and engineer of vessel of between thirty and eighty horse-power.

(*a*) as her master a person possessing a second-class master's certificate granted under this Act, or any certificate referred to in clause (*a*) of section 25, and

(*b*) as her engineer a person possessing a first class engine-driver's certificate granted under this Act, or an engine driver's certificate granted under the Indian Steam-ships Act, 1884, or any certificate referred to in clause (*b*) of section 25:

[...]I of 1884.

Provided that a steam-vessel shall be deemed to have complied with this section if she has as her master and engineer a person possessing both a certificate referred to in clause (*a*), and a certificate referred to in clause (*b*), of this section.

27. An inland steam-vessel having engines of less than thirty nominal horse-power shall not proceed on any voyage unless she has—

Certificates to be held by master and engineer of vessel of less than thirty horse-power.

(*a*) as her master a person possessing a serang's certificate granted under this Act, or any certificate referred to in clause (*a*) of section 26, and

(*b*) as her engineer a person possessing a second-class engine-driver's certificate granted under this Act, or any certificate referred to in clause (*b*) of section 26:

Provided that a steam-vessel shall be deemed to have complied with this section if she has as her master and engineer a person possessing both a certificate referred to in clause (*a*), and a certificate referred to in clause (*b*), of this section.

28. Notwithstanding anything in this Chapter, the Local Government may, by general or special order, direct that a person possessing—

Power for Local Government to require master or engineer to hold certificate granted under Act in addition to other certificate.

(*a*) a master's certificate granted under the Indian Merchant Shipping Act, 1859, or granted under, or continued in force by, the Merchant Shipping Act, 1894, or

I of 1859.
57 & 58 Vict., c. 60.

(*b*) an engineer's or engine-driver's certificate granted under the Indian Steam-ships Act, 1884, or an engineer's certificate granted under, or continued in force by, the Merchant Shipping Act, 1894,

VII of 1884.
57 & 58 Vict., c. 60.

shall not act as master or engineer, as the case may be, of an inland steam-vessel unless he also possesses—

(*i*) in case (*a*), such a master's or serang's certificate granted under this Act as qualifies him under this Chapter to act as master of the steam-vessel, or

(*ii*) in case (*b*), such an engineer's or engine-driver's certificate granted under this Act as qualifies him under this Chapter to act as engineer of the steam-vessel:

Provided that, for the purposes of this section, the Local Government may, in its discretion, grant to any person, without examination a master's or serang's or an engineer's or engine driver's certificate of competency under this Act, and such certificate shall have the same effect as a certificate of competency granted under this Act after examination.

29. (*1*) The Local Government may, with the previous sanction of the Governor General in Council, make rules to regulate the granting of certificates of competency under this Chapter.

Power for Local Government to make rules as to grant of certificates of competency.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may prescribe—

(*a*) the times and places of holding and the mode of conducting examination of persons desirous of obtaining certificates of competency;

(*b*) the qualifications to be required of persons desirous of obtaining such certificates;

(*c*) the examination fees to be paid by such persons; and

(*d*) the forms in which such certificates are to be framed, and the authority by whom, and the manner in which, copies are to be kept and recorded under section 23.

30. The Local Government may also make rules to regulate the granting of certificates of service under section 22, and may by such rules prescribe in particular—

Power for Local Government to make rules as to grant of certificates of service.

(a) the fees to be paid for such certificates, and

(b) the forms in which such certificates are to be framed, and the authority by whom, and the manner in which, copies are to be kept and recorded under section 23.

31. Certificates of competency or service granted under this Chapter shall have effect as follows, namely :—

Area in which certificates of competency or service shall have effect.

(i) A certificate of competency or service as engineer or engine-driver shall have effect throughout British India.

(ii) A certificate of competency or service as master or serang shall have effect throughout the province in which it was granted :

Provided that the authority granting such certificate may, by endorsement thereon, restrict the effect of such certificate to any part of such province :

Provided further that such certificate may be endorsed by the Local Government of any other province, or with the general or special sanction of the Local Government of such other province, by the authority granting it so as to have effect in such other province or any part thereof, and thereupon shall have effect accordingly.

CHAPTER IV.

INVESTIGATIONS INTO CASUALTIES.

Report of casualties to be made to nearest police-station.

32. Whenever—

(a) any inland steam-vessel has been wrecked, abandoned or materially damaged, or

(b) by reason of any casualty happening to, or on board of, any inland steam-vessel, loss of life has ensued, or

(c) any inland steam-vessel has caused loss or material damage to, any other vessel,

the master of the steam-vessel shall forthwith give notice of the wreck, abandonment, damage, casualty, or loss to the officer in charge of the nearest police-station.

33. (1) If a formal investigation into the facts of any case reported under section 32 appears to the Local Government to be expedient, the Local Government may—

Power for Local Government to appoint Court of investigation.

(a) appoint a special Court and direct the Court to make the investigation at such place as the Local Government may fix in this behalf, or

(b) direct any principal Court of ordinary criminal jurisdiction or the Court of any District Magistrate to make the investigation.

(2) A special Court appointed under clause (a) of sub-section (1) shall consist of not less than two nor more than four persons, of whom one shall be a Magistrate, one shall be a person conversant with maritime affairs or with the navigation of inland steam-vessels, and the other or others (if any) shall be conversant with either maritime or mercantile affairs, or with the navigation of inland steam-vessels.

34. (1) Any Court making an investigation under section 33 may inquire into any charge of incompetency or misconduct arising in the course of the investigation against any master, engineer or engine-driver or any person holding a certificate granted under Chapter III, as well as into any charge of a wrongful act or default on his part causing any wreck, abandonment, damage, casualty, or loss referred to in section 32.

Power of Court of investigation to inquire into charges of incompetency or misconduct.

(2) In every case in which any such charge arises against any master, engineer or engine-driver or any person holding a certificate granted under Chapter III in the course of an investigation, the Court shall, before the commencement of the inquiry into the charge, cause to be furnished to him a copy of the report or of any statement of the case upon which the investigation has been directed.

35. (1) If the Local Government has reason to believe that there are grounds for charging any master, engineer or engine-driver, or any person holding a certificate granted under Chapter III, with incompetency or misconduct, otherwise than in the course of an investigation under section 33, it may send a statement of the case to the principal Court of ordinary criminal jurisdiction, or the Court of the District Magistrate, at or nearest to the place at which it may be convenient for the parties and witnesses to attend, and may direct the Court to make an investigation into the charge.

Power for Local Government to direct investigation otherwise than under section 33.

(2) Before commencing an investigation under sub-section (1), the Court shall cause the person charged to be furnished with a copy of the statement of the case sent by the Local Government.

36. For the purpose of an investigation under this Chapter into any charge against a master, engineer or engine-driver, or any person holding a certificate granted under Chapter III, the Court may summon him to appear, and shall give him full opportunity of making a defence, either in person or otherwise.

Person charged to be heard.

37. (1) When, in the opinion of the Court making an investigation under this Chapter, the investigation involves, or appears likely to involve, any question as to the cancelling or suspension of the certificate of a master, engineer or engine-driver, or any person holding a certificate granted under Chapter III, the Court shall appoint as its assessors, for the purposes of the investigation, two persons having experience in the merchant service or in the navigation of inland steam-vessels.

Assessors.

(2) In every other investigation the Court may, if it thinks fit, appoint as its assessor, for the purposes of the investigation, any person conversant with maritime affairs or the navigation of inland steam-vessels and willing to act as assessor.

(3) Every person appointed as an assessor under this section shall attend during the investigation and deliver his opinion in writing, to be recorded on the proceedings.

Powers of Court as to evidence and regulation of proceedings.

38. For the purpose of any investigation under this Chapter, the Court making the investigation shall, so far as relates to compelling the attendance and examination of witnesses, and the production of documents and the regulation of the proceedings, have—

(a) if the Court is a special Court—the same powers as are exerciseable by the principal Court of ordinary criminal jurisdiction for the place at which the investigation is made; or

(b) if the Court is a principal Court of ordinary criminal jurisdiction or the Court of the District Magistrate—the same powers as are exerciseable respectively by either Court in the exercise of its criminal jurisdiction.

Power of Court to effect arrest of witnesses by entry and detention of vessels.

39. (1) If any Court making an investigation under this Chapter issues a warrant of arrest to compel the attendance of any person whose evidence is in its opinion necessary, it may, for the purpose of effecting the arrest, but subject to any general or special instructions issued by the Local Government in this behalf, authorise any officer to enter any vessel.

(2) An officer so authorized to enter any vessel may, for the purpose of enforcing the entry, call to his aid any officers of Police or Customs, or any other persons, and may seize and detain the vessel for such time as is reasonably necessary to effect the arrest; and every such officer or other person shall be deemed to be a public servant within the meaning of the Indian Penal Code. XLV of 1860.

(3) No person shall be detained under this section for more than forty-eight hours.

Power of Court to commit for trial and to bind over witnesses.

40. Whenever, in the course of an investigation under this Chapter, it appears to the Court making the investigation that any person has committed, within British India, an offence punishable under any law in force in British India, the Court making the investigation may (subject to such rules consistent with this Act as the High Court may, from time to time, make in this behalf)—

(a) cause such person to be arrested;

(b) commit him or hold him to bail to take his trial before the proper Court;

(c) bind over any other person to give evidence at such trial; and

(d) exercise, for the purposes of this section, all the powers of a Magistrate of the first-class or of a Presidency Magistrate.

Depositions of absent witnesses.

41. (1) Whenever, in the course of a trial referred to in section 40, the evidence of any witness is required in relation to the subject-matter, any deposition previously made by him in relation to the same subject-matter before any Court making an investigation under this Chapter shall, if authenticated by the signature of the Magistrate or presiding Judge of such Court, be admissible in evidence on proof—

(a) that the witness cannot be found within the jurisdiction of the Court before which the trial is held; and

(b) that the deposition was made in the presence of the person accused, and that he had an opportunity of cross-examining the witness.

(2) A certificate signed by such Magistrate or presiding Judge that the deposition was made in the presence of the accused, and that he had an opportunity of cross-examining the witness shall, unless the contrary be proved, be sufficient evidence that it was so made and that the accused had such opportunity.

Report by Court to Local Government.

42. The Court shall, in the case of every investigation under this Chapter, transmit to the Local Government a full report of the conclusions at which it has arrived, together with the evidence recorded and the written opinion of any assessor.

Court to exercise its powers independently of the assessors.

43. Notwithstanding the appointment under section 37 of an assessor or assessors by a Court making an investigation under this Chapter, the exercise of all powers conferred on such Court by this Act shall rest with the Court alone.

Power for Local Government to direct investigations into causes of explosions on steam-vessels.

44. (1) Whenever any explosion occurs on board any inland steam-vessel, the Local Government may direct that an investigation into the cause of the explosion be made by such person or persons as it may appoint in this behalf.

(2) The person or persons so appointed may, for the purpose of the investigation, enter into and upon the steam-vessel, with all necessary workmen and labourers, and remove any portion of the steam-vessel or of the machinery thereof, and shall report to the Local Government what, in his or their opinion, was the cause of the explosion.

(3) Every person making an investigation under this section shall be deemed to be a public servant within the meaning of the Indian Penal Code. XLV of 1860.

CHAPTER V.

SUSPENSION AND CANCELLATION OF CERTIFICATES GRANTED UNDER THE ACT.

Power for Local Government to suspend or cancel certificates in certain cases.

45. Any certificate granted under Chapter III may be suspended or cancelled by the Local Government by which, or under authority from which, it was granted or by any other Local Government in the following cases, namely :—

(a) if, on any investigation made under this Act, the Court reports that the wreck

or abandonment of, or loss or damage to, any vessel, or loss of life, has been caused by the wrongful act or default of the holder of such certificate, or that the holder of such certificate is incompetent or has been guilty of any gross act of drunkenness, tyranny or other misconduct, or

(b) the holder of such certificate is proved to have been convicted of any non-bailable offence, or

(c) if, in the case of a person holding a certificate of competency or service as second-class master or serang, or as engine-driver, such person is or has become, in the opinion of the Local Government, unfit to act as a second-class master or serang or as an engine-driver, as the case may be :

Provided that a certificate shall not be suspended or cancelled under clause (a), unless the Local Government is satisfied that the holder of the certificate has, before the commencement of the investigation, been furnished with a copy of the report or statement of the case as required by section 34 or section 35, as the case may be.

Obligation to deliver up suspended or cancelled certificate.

46. Every person whose certificate is suspended or cancelled under this Chapter shall deliver it up to such person as the Local Government which suspended or cancelled it may direct.

Report to other Local Government.

47. If the Local Government which suspends or cancels a certificate under this Chapter is not the Local Government by which, or under authority from which, such certificate was granted, the Local Government so suspending or cancelling the certificate shall report the proceedings, and the fact of suspension or cancellation to the Local Government by which, or under authority from which, such certificate was granted.

Power for Local Government to revoke suspension or cancellation, and to grant new certificate.

48. (1) Any Local Government may, at any time, revoke any order of suspension or cancellation which it may have made under this Chapter, or grant, without examination, to any person whose certificate it has so cancelled, a new certificate.

(2) A certificate so granted shall have the same effect as a certificate of competency granted under this Act after examination.

CHAPTER VI.

PROTECTION OF, AND CARRIAGE OF PASSENGERS IN, INLAND STEAM-VESSELS.

Power for Governor General in Council to declare dangerous goods.

49. The Governor General in Council may, by notification in the Gazette of India, declare what shall, for the purposes of this Act, be deemed to be dangerous goods.

Carriage of dangerous goods.

50 (1) No person shall—

(a) take with him on board an inland steam-vessel any dangerous goods without giving notice of their nature to the owner or master of the steam-vessel, or

(b) deliver or tender for carriage on such steam-vessel any dangerous goods without giving such notice, and without distinctly marking their nature on the outside of the package containing the goods.

(2) If the owner or master of an inland steam-vessel suspects, or has reason to believe, that any luggage or parcel taken, delivered, or tendered for carriage on the steam-vessel contains dangerous goods, he may—

(i) refuse to carry it upon the steam-vessel ; or

(ii) require it to be opened to ascertain the nature of its contents ; or

(iii) if it has been received for carriage, stop its transit until he is satisfied as to the nature of its contents.

Power of owner or master of steam-vessel to throw overboard dangerous goods.

51. Where any dangerous goods have been taken or delivered on board any inland steam-vessel in contravention of section 50, the owner or master of the steam-vessel may, if he thinks fit, cause the goods to be thrown overboard, together with any package or receptacle in which they are contained, and neither the owner nor the master shall, in respect of his having so caused the goods to be thrown overboard, be subject to any liability, civil or criminal, in any Court.

Power for Local Government to make rules for protection of inland steam-vessels from accidents.

52. (1) The Local Government may make rules for the protection of inland steam-vessels against explosion, fire, collision and other accidents.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may—

(a) prescribe the conditions on and subject to which dangerous goods may be carried on board inland steam-vessels ;

(b) prescribe precautions to be taken to prevent explosions or fires on board inland steam-vessels ;

(c) prescribe the apparatus which is to be kept on board inland steam-vessels, for the purpose of extinguishing fires ;

(d) regulate the making of sound signals ;

(e) regulate the carriage and exhibition of lights by inland steam-vessels ;

(f) regulate the carriage and exhibition of lights by other vessels on specified inland waters on which steam-vessels ply ;

(g) prescribe the steering rules to be observed ;

(h) regulate the towing of vessels astern or alongside ;

(i) prescribe the speed at which inland steam-vessels may be navigated in specified areas ; and

(j) regulate the navigation of inland steam-vessels to prevent danger to other vessels, or to the banks, channels, navigation

marks or any property, moveable or immoveable, in or abutting on navigable channels.

(3) Any rule made under this section may contain a provision that any person committing a breach of it shall be punishable with imprisonment for a term which may extend to six months, or with fine which may extend to five hundred rupees, or with both.

Power for Local Government to make rules as to carriage of passengers in inland steam-vessels.

53. (1) The Local Government may make rules to regulate the carriage of passengers in inland steam-vessels.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may—

(a) prescribe the cases in which passengers may be refused admission to, or may be required to leave, inland steam-vessels;

(b) provide for the payment of fares, and the exhibition of tickets or receipts (if any) showing the payment of their fares, by passengers in inland steam-vessels; and

(c) regulate generally the conduct of passengers in inland steam-vessels.

(3) Any rule made under this section may contain a provision that any person committing a breach of it shall be punishable with fine which may extend to twenty rupees.

(4) The master or any other officer of an inland steam-vessel, and any person called by him to his assistance, may arrest any person who has committed a breach of any rule made under this section, if the name and address of such person are unknown to the master or such other officer.

(5) The procedure prescribed by section 59 of the Code of Criminal Procedure, 1898, in the case of arrest by private persons shall apply to every arrest made under this section.

1898.

Power for Local Government to make rules for protection of passengers.

54. (1) The Local Government may also make rules for the protection of passengers in inland steam-vessels, and may by such rules require—

(a) the prices of passenger-tickets to be printed or otherwise denoted on such tickets; and

(b) the supply, free of charge, of a sufficient quantity of fresh water for the use of such passengers.

(2) Any rule made under this section may contain a provision that any person committing a breach of it shall be punishable with fine which may extend to fifty rupees.

CHAPTER VII.

Penalties and Legal Proceedings.

Penalty for making voyage without certificate of survey.

55. (1) If any inland steam-vessel proceeds on a voyage in contravention of section 3, the owner and the master of the steam-vessel shall each be punishable with fine, which may extend to one thousand rupees.

(2) If the master or any other officer on board an inland steam-vessel which proceeds on a voyage in contravention of section 3 is a licensed pilot, he shall be liable to have his license as a pilot suspended or cancelled, for any period, by the Local Government.

Penalty for neglect to affix certificate of survey in inland steam-vessel.

56. If the certificate of survey is not kept affixed in an inland steam-vessel as required by section 10, the owner and the master of the steam-vessel shall each be punishable with fine which may extend to one hundred rupees.

Penalty for neglect or refusal to deliver up certificate of survey.

57. If the owner or master of an inland steam-vessel, without reasonable cause, neglects or refuses to deliver up a certificate of survey when required under section 14 so to do, he shall be punishable with fine which may extend to one hundred rupees.

Penalty for carrying excessive number of passengers on board.

58. If an inland steam-vessel has on board or in any part thereof a number of passengers which is greater than the number set forth in the certificate of survey as the number of passengers which the vessel or the part thereof is, in the judgment of the surveyor, fit to carry, the owner and the master shall each be punishable with fine which may extend to ten rupees for every passenger over and above that number.

Penalty for serving, or engaging a person to serve, as master or engineer without certificate.

59. If any person—

(a) proceeds on any voyage in an inland steam-vessel as the master or engineer of such vessel without being at the time entitled to, and possessed of, a master's or serang's or an engineer's or engine-driver's certificate, as the case may be, as required under this Act, or

(b) employs as the master or engineer of an inland steam-vessel any person without ascertaining that he is at the time entitled to, and possessed of, such certificate,

he shall be punishable with fine which may extend to five hundred rupees.

Penalty for master failing to give notice of wreck or casualty.

60. If any master wilfully fails to give notice, as required by section 32, of any wreck, abandonment, damage, casualty, or loss, he shall be punishable with fine which may extend to five hundred rupees, and, in default of payment of such fine, with simple imprisonment for a term which may extend to three months.

Penalty for failing to deliver up suspended or cancelled certificate.

61. If any person, whose certificate is suspended or cancelled under this Act, fails to deliver up the certificate as required by section 46, he shall be punishable with fine, which may extend to five hundred rupees.

Penalty for taking or delivering or tendering for carriage dangerous goods on board inland steam-vessel without notice.

62. If any person, in contravention of section 50, takes with him on board any inland steam-vessel any dangerous goods, or delivers or tenders any such goods for carriage on any inland steam-vessel, he shall be punishable with fine which may extend to two

hundred rupees, and the goods shall be forfeited to Government.

Penalty for misconduct or neglect endangering inland steam-vessel or life or limb.

63. If any person employed or engaged in any capacity on board an inland steam-vessel, by wilful breach or by neglect of duty, or by reason of drunkenness—

(a) does any act tending immediately to wreck, destroy or materially damage the vessel, or to endanger the life or limb of any person on board, or belonging to the vessel, or

(b) refuses or omits to do any lawful act proper and requisite to be done by him for preserving the vessel from immediate wreck, destruction or material damage, or for preserving any such person from immediate danger to life or limb,

he shall be punishable with fine which may extend to one thousand rupees, or with imprisonment for a term which may extend to two years, or with both.

Levy of fine by distress of inland steam-vessel.

64. Where the owner or master of an inland steam-vessel is convicted of an offence under this Act or any rule made thereunder committed on board, or in relation to, that steam-vessel, and is sentenced to pay a fine, the Magistrate who passes the sentence may direct the amount of the fine to be levied by distress and sale of the steam-vessel and the tackle, apparel and furniture thereof, or so much thereof as is necessary.

Jurisdiction of Magistrates.

65. Except in the case of an offence against any rule made under section 53, no Magistrate shall try an offence under this Act, or any rule made thereunder, unless he is a Presidency Magistrate, or a Magistrate whose powers are not less than those of a Magistrate of the first-class.

Place of trial.

66. If any person commits an offence against this Act or any rule made thereunder, he shall be triable for the offence in any place in which he may be found or which the Local Government, by notification in the local official Gazette, appoints in this behalf, or in any other place in which he might be tried under any other enactment for the time being in force.

CHAPTER VIII.

SUPPLEMENTAL.

Power for Local Government to make general rules.

67. (*1*) The Local Government may make rules to carry out the purposes of this Act not otherwise specially provided for.

(*2*) Any rule made under this section may contain a provision that any person committing a breach of it shall be punishable with imprisonment for a term which may extend to six months, or with fine which may extend to five hundred rupees, or with both.

Power for Local Government to modify application of Act to certain inland steam-vessels.

68. The Local Government may, with the previous sanction of the Governor General in Council, by notification in the local official Gazette, declare that all or any of the provisions of Chapters II and III shall not apply in the case of any specified class of steam-vessels, or shall apply to them with such modifications as may be specified in the notification.

Exemption of His Majesty's and Government vessels.

69. Save in so far as the Governor General in Council may, by notification in the Gazette of India otherwise direct, nothing in this Act, or any rule made thereunder, shall apply to any inland steam-vessel belonging to, or in the service of, His Majesty or the Government of India.

Power for Local Government to define tidal water.

70. The Local Government may, by notification in the local official Gazette, define how much of any tidal water shall be deemed to be an inland water for the purposes of this Act.

Fees recoverable as fines.

71. All fees payable under this Act may be recovered as fines under this Act.

Certificated masters of inland steam-vessels to be deemed pilots under section 31 of Act XV of 1908.

72. (*1*) Subject to the provisions of section 31, every master of an inland steam-vessel who possesses a master's certificate granted under this Act and in force shall, in ports to which section 31 of the Indian Ports Act, 1908, has been extended, be deemed, for the purposes of that section, to be the pilot of the steam-vessel of which he is in charge. XV of 1[908]

(*2*) Nothing in this section shall be deemed to affect the provisions of Bombay Act I of 1863 (*An Act for the registry of vessels and levy of pilotage fees on the river Indus*), which require persons in charge of vessels passing through any of the channels or tidal channels at the mouths of the river Indus to pay fees for pilotage.

Application of Act to vessels propelled by electricity or other mechanical power.

73. The provisions of this Act shall also apply to all vessels which ordinarily ply on inland waters and are propelled by electricity or other mechanical power (except steam):

Provided that the Governor General in Council may, by notification in the Gazette of India, declare that any provision of this Act shall in its application under this section to such vessels be subject to such modifications, for the purposes of adaptation, as may be specified in the notification.

Publication of rules.

74. (*1*) The power to make rules conferred on a Local Government by this Act is subject to the condition of the rules being made after previous publication.

(*2*) All such rules shall, when made, be published in the local official Gazette, and shall thereupon have effect as if enacted in this Act.

Repeals and Savings.

75. The enactments mentioned in Schedule II are repealed to the extent specified in the fourth column thereof:

Provided that all declarations, investigations and surveys made and certificates granted, suspended or cancelled under any of those enactments shall be deemed to have been respectively made, granted, suspended or cancelled under this Act.

SCHEDULE I.

RATES OF FEES.

[See sections 6 (a) and 19 (d).]

		Tons.	Rs.
For steam-vessels of less than	. . .	. 100	25
" "	100 tons and up to	. 200	40
" "	200 " " "	. 350	50
" "	350 " " "	. 700	60
" "	700 " " "	. 1,000	80
" "	1,000 " " "	. 1,500	100
" "	1,500 " and upwards	. ...	120

SCHEDULE II.

ENACTMENTS REPEALED.

(See section 75.)

Year.	No.	Short title.	Extent of repeal.
1884 .	VI	The Inland Steam-vessels Act, 1884.	So much as is unrepealed.
1890 .	III	The Indian Steam-ships Law Amendment Act, 1890.	In the title the figures and word "VI and." In the preamble the words and figures "the Inland Steam-vessels Act, 1884, and." The heading "*Inland Steam-vessels Act, 1884.*" before section 1. Sections 1, 2, 4 (so much as is unrepealed), 6, 7, 8, 12, 13 and 14.

SCHEDULE II—*concld.*

Year.	No.	Short title.	Extent of repeal.
1891 .	XII	The Amending Act, 1891.	In the Second Schedule, Part I, the entries relating to Act VI of 1884, and Act III of 1890.
" .	XIII	The Inland Steam-vessels Act (1884) Amendment Act, 1891.	So much as is unrepealed.
1897 .	XIV	The Indian Short Titles Act, 1897.	In the Schedule, the entry relating to Act XIII of 1891.
1899 .	VII	The Inland Steam-vessels Act (1884) Amendment Act, 1899.	So much as is unrepealed.
1900 .	VI	The Lower Burma Courts Act, 1900.	In the Second Schedule, the entry relating to Act VI of 1884.
1909 .	I	The Indian Steam-ships Law Amendment Act, 1909.	In the title and the preamble the words "the Inland Steam-vessels Act, 1884, and." The heading "*The Inland Steam-vessels Act, 1884*" before section 2, and section 2.
1914 .	X	The Repealing and Amending Act, 1914.	In the Second Schedule, the entries relating to Act XIII of 1891, and Act VII of 1899.
1915 .	XV	The Inland Steam-vessels (Amendment) Act, 1915.	The whole Act.

A. P. MUDDIMAN,

Secretary to the Government of India.

Government Gazette,

PUNJAB AND ITS DEPENDENCIES.

Published by Authority.

LAHORE, FRIDAY, MARCH 2, 1917.

PART IV.

Acts of the Indian Legislative Council assented to by the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Indian Legislative Council received the assent of the Governor General on the 16th February 1917, and is hereby promulgated for general information :—

ACT NO. II OF 1917.

An Act to provide for the imposition and levy of certain duties on motor spirit.

WHEREAS it is expedient to impose an excise duty and to increase the existing customs duty on motor spirit; It is hereby enacted as follows :—

Short title, extent and duration.

1. (*1*) This Act may be called the Motor Spirit (Duties) Act, 1917.

(*2*) It extends to the whole of British India; and

(*3*) It shall remain in force during the continuance of the present war, and for a period of six months thereafter.

Definitions.

2. "Manufactory" means any place where motor spirit is refined or otherwise prepared.

"Motor spirit" means any inflammable hydro-carbon (including any mixture of hydro-carbons or any liquid containing hydro-carbon) which is capable of being used for providing reasonably efficient motive power for any form of motor vehicle.

Imposition of excise duty on motor spirit manufactured in British India.

3. (*1*) There shall be levied and collected at every manufactory in British India on all motor spirit produced in such manufactory, a duty at the rate of six annas on each imperial gallon.

Explanation.—Motor spirit is said to be produced within the meaning of this section when it is issued out of the premises of the manufactory.

(*2*) If any duty payable under sub-section (*1*) is not paid within the time fixed by a notice issued in accordance with any rules made under this Act, the authority to which such duty is payable may, in lieu thereof, recover any sum not exceeding double the amount of the duty so unpaid, which such authority may in its discretion think it reasonable to require.

(*3*) All sums recoverable under sub-section (*1*) shall be recovered in the manner prescribed in the Indian Income-Tax Act, 1886, section 30, sub-sections (*1*), (*2*) and (*3*), with respect to the sums therein referred to. II of 1

4. (*1*) After the commencement of this Act, no person shall issue any motor spirit out of the premises of any manufactory except in accordance with the provisions of rules made under this Act in that behalf, or, until such rules are made, in accordance with the general or special orders of the Local Government.

Issue of motor spirit after commencement of Act.

(*2*) Whoever contravenes the provisions of sub-section (*1*), shall be punishable with fine which may extend to rupees one thousand or to a sum double the amount of the duty payable on any motor spirit so issued, whichever is greater.

5. The Governor General in Council may, by notification in the Gazette of India, declare that any of the provisions of the Sea Customs Act, 1878, relating to the levy of and exemption from, custom duties, drawback of duty, warehousing, offences and penalties, confiscation, and the procedure relating to offences and appeals shall, with such modifications and alterations as he may consider necessary or desirable to adapt them to the circumstances, be applicable in regard to like matters in respect of the duty on motor spirit imposed by section 3 and may further, for the purpose of providing for the assessment and collection of the said duty and for purposes ancillary thereto make rules—

Application of Sea Customs Act and rule-making power.

of 1878.

(*i*) imposing on owners of manufactories the duty of furnishing returns and keeping records and books, prescribe the forms of such returns, records and books and the particulars to be contained therein respectively, and the manner in which the same are to be verified, and all such other conditions thereof as may be necessary,

(*ii*) providing for the regulation of the issue of motor spirit out of manufactories, the assessment of the duty, and the issue of notices requiring payment and for the recovery of unpaid duty,

(*iii*) providing for the inspection of manufactories and for the taking of samples and for the making of tests of any substance produced therein,

(*iv*) generally carrying into effect the purposes hereinbefore specified.

(*2*) In making any rule under the rule-making power hereinbefore conferred, the Governor General in Council may declare that any breach thereof shall be punishable with fine which may extend to rupees five hundred.

6. In addition to the duty imposed by section 3 of the Indian Tariff Act, 1894, as subsequently amended, read with Schedule II of the said Act, there shall be levied and collected at every port to which that Act applies a duty at the rate of six annas on each imperial gallon of motor spirit, and this additional duty shall be deemed to be a duty imposed under section 3 of the said Act and that Act shall apply accordingly.

Imposition of additional duty on motor spirit imported into British India.

VIII of 1894.

A. P. MUDDIMAN,
Secretary to the Government of India.

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PART IV.

Acts of the Indian Legislative Council assented to by the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Indian Legislative Council received the assent of the Governor General on the 28th February, 1917, and is hereby promulgated for general information:—

ACT No. III OF 1917.

An Act to constitute an Indian Defence Force, and for other purposes.

WHEREAS it is necessary to constitute an Indian Defence Force, and compulsorily to enrol for service in that Force certain European British subjects; and

Whereas in the case of others, it is deemed sufficient for the present to take powers to enrol for such service only such persons as may offer themselves for enrolment; It is hereby enacted as follows:—

Short title, extent and duration.

1. (*1*) This Act may be called the Indian Defence Force Act, 1917.

(*2*) It extends to the whole of British India, including British Baluchistan and the Sonthal Parganas, and applies also to European British subjects within the territories of any Native Prince or Chief in India.

(*3*) It shall remain in force during the continuance of the present war, and for a period of six months thereafter.

Definitions.

2. In this Act, unless there is anything repugnant in the subject or context,—

V of 1898

"European British subject" means a European British subject as defined in the Code of Criminal Procedure, 1898, and shall, for the purposes of this Act, be deemed to include every person who, before the third day of March, 1917, has filled up, signed and lodged Form A with the Registration Authority under the Registration Ordinance, 1917, I o and also every person who at the commencement of this Act is a member of a corps of volunteers constituted under the Indian Volunteers Act, 1869; X

"Prescribed" means prescribed by rules made under this Act.

Obligation of general military service.

3. Every male European British subject who, on the first day of February, 1917, was ordinarily resident in India or thereafter becomes so resident, and who for the time being has attained the age of eighteen years and has not attained the age of forty-one years, and who is not within the exceptions set out in the Schedule to this Act, shall be deemed to be enrolled for general military service within the meaning of this Act:

Provided that, if any person referred to in this section whilst engaged in actual military employment, of which fact the Commander-in-Chief in India shall be the sole judge, attains the age of forty-one years, such person shall continue to serve for such additional period not exceeding one year as the prescribed military authority may direct.

4. Every male European British subject who, on the first day of February, 1917, was ordinarily resident in India, or thereafter becomes so resident, and who for the time being has attained the age of forty-one years but has not attained the age of fifty years, and who is not within the exceptions set out in the Schedule to this Act, shall be deemed to be enrolled for local military service within the meaning of this Act.

Obligation of local military service.

5. Every male European British subject who, on the first day of February, 1917, was ordinarily resident in India, or thereafter becomes so resident, and for the time being has attained the age of sixteen years but has not attained the age of eighteen years, shall be deemed to be enrolled for local military service, but shall only be liable to such military training as may be provided for by regulations made under this Act, and shall not be liable to any other form of military service.

Obligation of local military service and liability to military training.

6. Every person deemed to be enrolled for military service, whether local or general, shall, as from the commencement of this Act, be deemed to be enrolled in the Indian Defence Force, and may be appointed to such corps or unit thereof as he may thereafter be assigned to, and shall, if he is a person deemed to be enrolled for general military service, be liable to serve in any part of India.

Obligation on persons enrolled for military service.

7. Every person deemed to be enrolled for local military service shall be subject to any rules and regulations relating to that service which may be made under this Act:

Obligation on persons enrolled for local military service.

Provided that no such rule or regulation shall require any such person to serve outside the limits of the prescribed local area.

8. (*1*) Every person deemed to be enrolled for general military service shall be subject to any rules and regulations relating to that service which may be made under this Act.

Obligation on persons enrolled for general military service.

(*2*) Every such person, when called out in the prescribed manner for general military service, shall be subject to the provisions of the Army Act and any orders or regulations made thereunder, whereupon the said Act, orders and regulations shall apply to him as if the same were enacted in this Act, and as if such person held the same rank in the Army as he holds for the time being in the Indian Defence Force.

9. If any question arises, with reference to this Act, whether any person is a European British subject within the meaning of this Act, or is "ordinarily resident" in British India, or is within the exceptions set out in the Schedule or as to the age of any person, the prescribed authority, or a person authorized in this behalf in writing by that authority, shall apply to the District Magistrate or to an officer specially empowered in this behalf by the Local Government, in the district or local area in which the person to whom the dispute relates is for the time being, and such Magistrate or other officer after hearing such person or giving him a reasonable opportunity of being heard, shall summarily determine the question, and the decision of such Magistrate or other officer shall be final for all the purposes of this Act:

Determination of disputes as to residence and age.

Provided that if any question referred to in this section has been decided in accordance with the procedure provided in the Registration Ordinance, 1917, such decision shall be deemed to be a decision under this section of this Act. I of 1917.

10. If any person who is deemed to be enrolled for military service, whether local or general, disobeys any notice or order calling him out for such service, any District or Chief Presidency Magistrate may, on the application of the prescribed authority, or of a person authorized in this behalf in writing by that authority, cause such person to be arrested and brought before him, and if the Magistrate is satisfied that he is a person to whom section 3, 4 or 5 of this Act applies, and who has been called out for such service, the Magistrate without prejudice to any penalty which such person may have incurred shall make over such person to the custody of the military authorities.

Arrest of persons under obligation for military service.

11. (*1*) Application may be made to the prescribed authority by, or (subject to rules made under this Act) in respect of, any person referred to in section 3, 4 or 5, for the issue to him of a certificate of exemption under the provisions of this Act on any of the following grounds, namely:—

Certificate of exemption.

(*a*) that it is expedient in the national interest that he should instead of being employed in military service be engaged in other work; or

(*b*) if he is being educated or trained for any work that it is expedient in the national interest that he should continue to be so educated or trained; or

(*c*) ill-health or infirmity;

and the prescribed authority, if it considers the grounds of the application established, shall grant such a certificate.

(*2*) The Governor General in Council may also, by order in writing, direct the issue to such persons or class of persons, as he thinks fit, of certificates of exemption if he is satisfied that such a course is desirable in the national interest.

(*3*) Any certificate of exemption may be absolute, conditional, or temporary, and may be renewed, varied or withdrawn at any time by the authority which granted it, and may provide that a person liable to general military service shall perform local military service:

Provided that every conditional or temporary certificate shall state the conditions under which or the period for which it is granted.

(*4*) If, for the purpose of obtaining exemption for himself or any other person, or for the purpose of obtaining the renewal, variation, or withdrawal of a certificate, any person makes a false statement or false representation, to any authority under this section, he shall be punishable with imprisonment for a term which may extend to six months, or with fine or with both.

12. (*1*) The Governor General in Council may, by notification in the Gazette of India, constitute, in any local area which he may specify in the notification, corps or units for the enrolment in the Indian Defence Force of persons other than European British subjects, who satisfy the prescribed conditions and, within six months from the commencement of this Act, offer themselves for enrolment for general military service, and such persons may be enrolled accordingly in the prescribed manner.

Enrolment of persons other than European British subjects in the Indian Defence Force for general military service.

(*2*) Every person enrolled in a corps or unit constituted under sub-section (*1*) shall be liable to serve in any part of India, shall be subject to all rules and regulations that may be made under this Act relating to his corps or unit, and shall not quit such corps or unit except in the prescribed manner.

(*3*) Every such person shall, when called out in the prescribed manner for general military service, be subject to the Indian Army Act, 1911, and the rules made thereunder, whereupon the said Act and rules shall apply to him as if he held the same rank in the Indian Army as he holds for the time being in the Indian Defence Force.

VIII of 1911.

13. (*1*) The Governor General in Council may make rules to carry out the purposes of this Act.

Power to make rules.

(*2*) In particular and without prejudice to the generality of the foregoing power, such rules may—

(*a*) prescribe authorities for the purposes of sections 9 and 10;

(*b*) constitute authorities and prescribe the procedure of such authorities for the purpose of considering applications for exemption from military service;

(*c*) prescribe the time within which, and the form in which, such application may be made, and the persons other than the person to be exempted by whom it may be made;

(*d*) prescribe the conditions subject to which persons other than European British subjects should be permitted to offer themselves for general military service;

(*e*) prescribe the military or other obligations to which persons or any class of persons enrolled or deemed to be enrolled under this Act shall respectively be liable; constitute or specify Courts for the trial and punishment of breaches of such obligations; prescribe the procedure to be followed by such Courts; and provide for the enforcement or carrying out of the orders or sentences of such Courts;

(*f*) provide for the medical examination of persons liable to general military service;

(*g*) provide for the calling out and all purposes ancillary thereto of persons or any class of persons liable to general military service, and constitute authorities for the purpose of assisting in the selection of persons to be so called out; and

(*h*) provide for any matter in this Act directed to be prescribed.

(*3*) Rules made under this section may provide that any contravention thereof or of any order or notice issued under the authority of any such rule shall be punishable with imprisonment for a term which may extend to six months, or with fine or with both.

(*4*) All rules made under this Act shall be published in the Gazette of India, and on such publication shall have effect as if enacted in this Act.

14. (*1*) The Commander-in-Chief in India may, subject to the control of the Governor General in Council, specify the summary and minor punishments for breach of any rule made under this Act to which persons enrolled or deemed to be enrolled under this Act shall be liable, without the intervention of a Court, and the officer or officers by whom and the extent to which such summary and minor punishments may be awarded.

Summary and minor punishments.

(*2*) No punishment exceeding in severity imprisonment in military custody for a period of seven days shall be imposed as a summary punishment, and no punishment involving any kind of imprisonment shall be imposed as a minor punishment.

15. (*1*) The Commander-in-Chief in India may make regulations providing generally for all details connected with the organization, personnel, duties, and military training of any persons liable to military service or training under this Act.

Power to make regulations.

(*2*) In particular and without prejudice to the generality of the foregoing power, such regulations may—

(*a*) specify the units, whether of regular troops or any other military force with which any person or class of persons enrolled or deemed to be enrolled under this Act shall serve or undergo military training, or constitute special military units for that purpose;

(*b*) specify the courses of training or instruction to be followed by any person or class of persons liable to military service or training under this Act; and

(*c*) provide for and regulate the remuneration, allowances, gratuities or compensation (if any) to be paid to any person or class of persons undergoing military service or training under this Act or to their dependants.

(*3*) Regulations made under this section may provide that any contravention thereof, or of any order or notice issued under the authority of any such regulation, shall be punishable with fine which may extend to five hundred rupees.

16. Nothing in this Act shall apply to any person confined in a prison or lunatic asylum.

Act not to apply to persons confined in a prison or lunatic asylum.

17. The Governor General in Council may disband any corps or unit constituted under this Act.

Power to disband corps or unit.

I of 1917. **18.** The provisions of the Registration Ordinance, 1917, shall be in force during the continuance of this Act, and shall have effect as if they had been enacted in this Act:

Provisions of Registration Ordinance, 1917, continued in force.

Provided that the following amendments shall be made therein, namely :—

(*1*) In section 3, sub-section (*1*), of the said Ordinance, for the words "had not attained the age of fifty years on the first day of February, 1917", the words "who for the time being has not attained the age of fifty years," shall be substituted.

(*2*) In Schedule II of the said Ordinance in entry (*1*) after the word "forces", the words "or of the Royal Indian Marine Service" shall be inserted, and in entry (*2*) for the word "British", the word "religious" shall be substituted.

THE SCHEDULE.

[*See sections 3 and 4.*]

Exceptions.

(1) Members of His Majesty's naval and military forces or of the Royal Indian Marine Service other than Volunteers enrolled under the Indian Volunteers' Act, 1869. XX of 1869

(2) Persons in Holy Orders or regular Ministers of any religious denomination.

(3) Persons who have at any time since the beginning of the war been prisoners of war, captured or interned by the enemy, or have been released or exchanged.

A. P. MUDDIMAN,

Secretary to the Government of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Indian Legislative Council received the assent of the Governor General on the 28th February, 1917, and is hereby promulgated for general information :—

ACT NO. IV OF 1917.

An Act to authorise the suspension of certain sentences passed by Courts-martial under the Indian Army Act, 1911, and for other purposes.

WHEREAS it is expedient to authorise the suspension of sentences of imprisonment or transportation passed during the present war on persons subject to the Indian Army Act, 1911, and to make provision for other matters connected therewith ; It is hereby enacted as follows :—

VIII of 1911.

Short title, construction and duration.

1. (*1*) This Act may be called the Indian Army (Suspension of Sentences) Act, 1917, and shall be construed as one with the principal Act.

(*2*) It shall remain in force during the continuance of the present war, and for a period of six months thereafter.

Definitions.

2. In this Act, unless there is anything repugnant in the subject or context,—

(*1*) "committed" includes committal to prison and confinement in military custody, and "imprisonment" includes such confinement ;

(*2*) "competent military authority" means a superior military authority, or any general or other officer not below the rank of field officer duly authorised by a superior military authority ;

VIII of 1911.

(*3*) "principal Act" means the Indian Army Act, 1911 ;

(*4*) "sentence" means a sentence of transportation or imprisonment, whether originally passed on a person subject to the principal Act, or passed by way of reduction or commutation ; and "sentenced" has the corresponding meaning ;

(*5*) "superior military authority" means any of the following, namely :—the Commander-in-Chief in India or the Officer Commanding the Army, Army Corps, Division or independent Brigade in which the offender, at the time of his conviction, was serving, and includes the Officer Commanding-in-Chief of any force employed on active service or any General Officer Commanding an army comprised in that force.

Suspension of sentences.

3. (*1*) Where a person subject to the principal Act is sentenced, the confirming officer when confirming the sentence, or, in the case of a sentence which does not require confirmation, the officer holding the trial or the President of the Court-martial when passing sentence may, notwithstanding anything in the principal Act, direct that such person be not committed or dismissed from the service (if liable to such dismissal) until the orders of a superior military authority have been obtained.

(*2*) A superior military authority may, in the case of any such offender so sentenced,—

(*a*) direct that such offender shall not be committed until his orders have been obtained ;

(b) suspend the sentence whether or not the offender has already been committed.

(3) Where a sentence is suspended under this Act before the offender has been committed, he shall be released if in custody, and, notwithstanding anything in the principal Act, the sentence shall not begin to run until the offender is committed under that sentence.

(4) Where a sentence is suspended under this Act after the offender has been committed, he shall be discharged and the currency of the sentence suspended until he is again committed under the same sentence.

(5) An offender, whose sentence has been suspended under this Act, whether or not the sentence is subsequently remitted, may be required to serve in a corps or department other than that in which he was serving when sentenced.

(6) Where a sentence has been suspended under this Act, the case may at any time, and shall at intervals of not more than three months, be reconsidered by a competent military authority, and if on any such re-consideration it appears to the competent military authority that the conduct of the offender since his conviction has been such as to justify a remission of the sentence, he shall remit it.

(7) A superior military authority may, at any time whilst a sentence is suspended under this Act, order that the offender be committed, and thereupon the sentence shall cease to be suspended, and the prisoner, if liable to be dismissed from the service under section 15 of the principal Act, shall be forthwith dismissed from the service.

(8) Where an offender whilst a sentence on him is so suspended is sentenced for any other offence, then, if that sentence is also suspended under this Act, the authority ordering the suspension may direct that the two sentences shall run either concurrently or consecutively, provided that the aggregate term of imprisonment to be served under two or more sentences shall not exceed fourteen consecutive years; and where the sentence for such other offence is a sentence of transportation, then, whether or not that sentence is suspended, any previous sentence of imprisonment which has been suspended shall be avoided, in so far as the period of such imprisonment does not exceed that of the transportation.

(9) The powers conferred by this Act shall be in addition to, and not in derogation of, any powers as to the mitigation, remission or commutation of sentences conferred by the principal Act, and a superior military authority shall, as regards persons subject to that Act, be an authority having power to mitigate, remit or commute sentences under section 99 of that Act.

A. P. MUDDIMAN,

Secretary to the Government of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Indian Legislative Council received the assent of the Governor General on the 28th February, 1917, and is hereby promulgated for general information :—

ACT No. V OF 1917.

An Act to consolidate and amend the law providing for the destruction or other disposal of certain documents in the possession or custody of Courts and Revenue and other public officers.

WHEREAS it is expedient to consolidate and amend the law providing for the destruction or other disposal of certain documents in the possession or custody of Courts and Revenue and other public officers; It is hereby enacted as follows :—

Short title.

1. This Act may be called the Destruction of Records Act, 1917.

Definitions.

2. In this Act—

(*1*) "The Chief Controlling Revenue-authority" means—

(*a*) in the presidencies of Fort William in Bengal and Fort St. George and in the United Provinces and Bihar and Orissa,—the Board of Revenue;

(*b*) in the presidency of Bombay outside Sindh and the limits of the town of Bombay,—a Commissioner;

(*c*) in Sindh,—the Commissioner;

(*d*) in the Punjab and Burma,—the Financial Commissioner; and

(*e*) elsewhere,—the Local Government or such officer as the Local Government may, by notification in the local official Gazette, appoint in this behalf.

(*2*) "High Court" means the highest Civil Court of appeal in any local area.

Power to certain authorities to make rules for disposal of documents.

3. (*1*) The authorities hereinafter specified may, from time to time, make rules for the disposal, by destruction or otherwise, of such documents as are, in the opinion of the authority making the rules, not of sufficient public value to justify their preservation.

(*2*) The authorities shall be—

(*a*) in the case of documents in the possession or custody of a High Court or of the Courts of Civil or Criminal jurisdiction subordinate thereto,—the High Court;

(*b*) in the case of documents in the possession or custody of Revenue Courts and officers,—the Chief Controlling Revenue-authority; and

(*c*) in the case of documents in the possession or custody of any other public officer,—the Local Government or any officer specially authorised in that behalf by the Local Government.

(*3*) Rules made under this section by the High Court of Judicature at Fort William in Bengal shall be subject to the previous approval of the Governor General in Council, and rules made by any other High Court, or by a Chief Controlling Revenue-authority or by an officer specially authorized in that behalf by a Local Government, shall be subject to the previous approval of the Local Government.

Validation of former rules for disposal of documents.

4. All rules and orders directing or authorising the destruction or other disposal of documents in the possession or custody of any public officer, heretofore made by a Local Government, or with the approval of the Local Government by any authority not empowered to make such rules under the Destruction of Records Act, 1879, shall be deemed to have had the force of law from the date on which they were made, and all such rules and orders now in force shall continue to have the force of law until they are superseded by rules made under this Act. III of 1879.

Saving of certain documents.

5. Nothing in this Act shall be deemed to authorize the destruction of any document which, under the provisions of any law for the time being in force, is to be kept and maintained.

Repeals.

6. The enactments mentioned in the Schedule are hereby repealed to the extent specified in the fourth column thereof.

THE SCHEDULE.

REPEAL OF ENACTMENTS.

(See section 6.)

1	2	3	4
Year.	Number.	Short title.	Extent of repeal.
1879	III	The Destruction of Records Act, 1879	The whole.
1908	XVI	The Indian Registration Act, 1908	The words "and also for the destruction of such books, papers and documents as need no longer be kept" in clause *(a)* of sub-section *(1)* of section 69.
1913	II	The Official Trustees Act, 1913	Clause *(ee)* of sub-section *(2)* of section 30.
„	III	The Administrator-General's Act, 1913	Clause *(ff)* of sub-section *(2)* of section 50.

A. P. MUDDIMAN,

Secretary to the Government of India.

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PART IV.

Acts of the Indian Legislative Council assented to by the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act, of the Indian Legislative Council received the assent of the Governor General on the 7th March 1917, and is hereby promulgated for general information :—

ACT NO. VI OF 1917.

An Act further to amend the Indian Tariff Act, 1894.

VIII of 1894. WHEREAS it is expedient further to amend the Indian Tariff Act, 1894; It is hereby enacted as follows :—

Short title and retrospective effect.

1. (*1*) This Act may be called the Indian Tariff (Amendment) Act, 1917.

(*2*) It shall be deemed to have come into force on the first day of March, 1917, and any sums due on account of new duties leviable thereunder, or of any deficiency between the duties which have been paid and the duties which are leviable thereunder, shall be deemed to be duties short levied within the meaning of section 39 of the Sea Customs Act, 1878, and that Act shall apply accordingly.

VIII of 1878.

VIII of 1894.

Amendment of Schedule II, Part II, of Act VIII of 1894.

2. In Schedule II of the Indian Tariff Act, 1894, as subsequently amended, (hereinafter called the said Act)—

(*i*) For item 50 the following shall be substituted, namely :—

"50	SILVER PLATE, silver thread and wire, and silver manufactures, all sorts.	*Ad valorem*	10 per cent."

(*ii*) Item 51 is hereby repealed.

(*iii*) For item 107 the following shall be substituted, namely :—

YARNS AND TEXTILE FABRICS.

"107 YARNS AND TEXTILE FABRICS, that is to say :—

Cotton piece-goods, thread other than sewing or darning thread, and all other manufactured cotton goods not otherwise specified ;

Flax twist and yarn, and manufactures of flax ;

Haberdashery and millinery ;

Hemp manufactures ;

Hosiery ;

Jute twist and yarn, and jute manufactures, excluding second-hand or used gunny bags (*see* No. 24) ;

Silk yarn, noils and warps, silk thread, silk piece-goods and other manufactures of silk ;

Woollen yarn, knitting wool and other manufactures of wool including felt ;

All other sorts of yarns and textile fabrics not otherwise specified."

3. In Schedule III of the said Act—

Amendment of Schedule III of Act VIII of 1894.

(i) For item 1 the following shall be substituted, namely :—

			Rs.	A.
"1	RAW JUTE—			
	(1) Cuttings .	Bale of 400 lbs .	1	4
	(2) All other descriptions.	„ „ „	4	8"

(ii) For item 2 the following shall be substituted, namely :—

			Rs.	A.	P.
"2	JUTE MANUFACTURES, when not in actual use as coverings, receptacles or bindings for other goods—				
	(1) Sacking (cloth bags, t wist, yarn, rope and twine).	Ton of 2,240. lbs	20	0	0
	(2) Hessians and all other descriptions of ute manufactures not otherwise specified.	„	32	0	0"

A. P. MUDDIMAN,

Secretary to the Government of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Indian Legislative Council received the assent of the Governor General on the 7th March 1917, and is hereby promulgated for general information :—

ACT No. VII OF 1917.

An Act further to amend the Indian Income-tax Act, 1886.

II of 1886. WHEREAS it is expedient further to amend the Indian Income-tax Act, 1886 ; It is hereby enacted as follows :—

Short title.

1. This Act may be called the Indian Income-tax (Amendment) Act, 1917.

II of 1886. Insertion of new section 14A in Act II of 1886.

2. After section 14 of the Indian Income-tax Act, 1886 (hereinafter called the said Act), the following section shall be inserted, namely :—

Notices to persons with incomes of not less than one thousand rupees.

"14A. (*1*) In the case of any person whose income is, in the Collector's opinion, not less than one thousand rupees, the Collector may cause a notice to be served upon him requiring him to furnish within such period as may be specified in the notice a return in the prescribed form setting forth (along with such other particulars as may be provided for in the notice) the income accruing to such person during the year ending on the day on which his accounts have been last made up or, if his accounts have not been made up within the year ending on the 31st day of March in the year immediately preceding that for which the assessment is to be made, then the income accruing to him during the year ending on the said 31st day of March.

(*2*) A person making a return required by sub-section (*1*) shall add at the foot thereof a declaration that the income shown in the return is truly estimated on each of the sources therein mentioned, that it has actually accrued within the period therein stated, and that the person making the return has no other source of income."

New section 18 substituted in Act II of 1886.

3. For section 18 of the said Act, the following section shall be substituted, namely :—

Power to modify ordinary procedure.

"18. The Collector may include in a list under section 16 any person who is liable to be served with a notice under section 17 instead of or in addition to serving him with such a notice and may serve a notice under section 17 on any person liable to be included in a list under section 16 instead of or in addition to including him in such a list".

Amendment of section 25 of Act II of 1886.

4. In section 25 (*1*) of the said Act after the words "under Part IV may," the following shall be inserted, namely :—

"unless he has knowingly and wilfully failed to comply with the requirements of any notice served upon him under section 14A."

Amendment of section 34 of Act II of 1886.

5. After clause (*c*) of sub-section (*1*) of section 34 of the said Act, the following shall be inserted, namely :—

"(*d*) to furnish within the specified period a return required of him under section 14A."

Amendment of section 35 of Act II of 1886.

6. In section 35 of the said Act, for the words and figures "mentioned in section 18, sub-section (*2*)" the words and figures "required under section 14A, sub-section (*2*)" shall be substituted.

Amendment of section 50A of Act II of 1886.

7. In section 50A of the said Act the letters and figures "18 (*1*) (*a*), (*b*), (*c*)" are hereby repealed.

A. P. MUDDIMAN,

Secretary to the Government of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Indian Legislative Council received the assent of the Governor General on the the 7th March 1917, and is hereby promulgated for general information :—

ACT No. VIII OF 1917.

An Act to impose a tax on income in addition to that imposed by the Indian Income-tax Act, 1886.

WHEREAS it is expedient to impose a tax on income in addition to that imposed by the Indian Income-tax Act, 1886 ; It is hereby enacted as follows :— (I of 1886.)

Short title, extent and commencement.

1. (*1*) This Act may be called the Super-tax Act, 1917 ;

(*2*) It extends to the whole of British India, and applies also within the dominions of Princes and States in India in alliance with His Majesty to British subjects in those dominions who are in the service of the Government of India, or of a local authority established in the exercise of the powers conferred on the Governor General in Council in that behalf ; and

(*3*) It shall come into force on the first day of April, 1917.

Definitions.

2. (*1*) In this Act, unless there is anything repugnant in the subject or context,—

"prescribed" means prescribed by rules made under this Act;

"previous year" means the year ending on the 31st day of March in the year immediately preceding that in which the assessment is to be made, or, if the accounts of a person or company have been made up in the year immediately preceding that in which the assessment is to be made, then, at the option of such person or company, the year ending on the day on which his or its accounts have been so made up:

Provided that, if this option has once been exercised by a person or company, it shall not again be exercised so as to vary the meaning of the expression "previous year" as then applicable to such person or company, except with the consent of the Collector and upon such conditions as he may think fit.

"principal Act" means the Indian Income-tax Act, 1886 ; (II of 1886.)

"super-tax" means a tax imposed by this Act ;

"taxable income" means so much of the total income of any person or company as is in excess of rupees fifty thousand ;

"total income" means the income accruing in the previous year from all sources except—

(*a*) from the sources specified in section 5 (*1*) (*a*), (*b*), (*c*), (*e*), (*g*) and (*h*) of the principal Act ; and

(*b*) in the case of a Hindu undivided family, so much of the joint income of such family as has been actually expended or paid for the maintenance or other expenses of any member of such family or paid or finally allotted to any such member ;

(*c*) in the case of a firm, so much of the income of the firm as has been paid or finally allotted to any of the members of the firm ; and

(*d*) in the case of a company, so much of the income of the company as has been paid or declared for payment by way of dividends or otherwise to any of its members :

Provided that nothing in clause (*b*), (*c*) or (*d*) of this definition shall be deemed to exempt from super-tax any income therein referred to when received by any member of such family, firm or company.

(*2*) Words and expressions used in this Act and defined in the principal Act and not hereinbefore defined shall be deemed to have the meanings respectively attributed to them by that Act.

Incomes liable to super-tax and rate thereof.

3. In addition to the tax imposed by section 4 of the principal Act, there shall be charged and recovered and paid in the year beginning with the 1st day of April 1917, and in each subsequent year to the credit of the Government of India, or as the Governor General in Council may direct, by every person subject to this Act and by every company, a super-tax upon the taxable income of such person or company computed at the rate specified in the Schedule.

Collector to determine persons chargeable.

4. The Collector shall, from time to time, determine what persons and companies are chargeable with the super-tax, and the amount at which every person chargeable shall be assessed :

Provided that, in determining the amount at which a Hindu undivided family, firm, or company shall be assessed, the Collector shall allow a deduction from the taxable income of such family, firm or company, of one-tenth of the income from all sources liable to taxation under the principal Act, of such family, firm or company.

Power to call for returns.

5. (*1*) In the case of a person or company whose total income is in the Collector's opinion of an amount chargeable with super-tax, the Collector, instead of or in addition to the notice referred to in section 14A of the principal Act, may cause a notice to be served upon him or it requiring him or it to furnish, within such period as may be specified in the notice, a return in the prescribed form with a declaration annexed thereto to the same effect as that required to be annexed to a return under the said section, setting forth the total income in the previous year of such person or company, and such further particulars as may be provided for by such form.

(*2*) Every notice issued under sub-section (*1*), and every return and declaration required by such notice, shall be deemed respectively to be a notice issued and a return and declaration required under section 14A of the principal Act, and the provisions of sections 34, 35 and 36 of that Act shall apply accordingly.

(*3*) Where a return is furnished in accordance with the terms of a notice under this section or under section 14A of the principal Act, the assessment to be made by the Collector shall be made after considering such return. If no such return is furnished, such assessment shall be made after such inquiries as the Collector thinks fit have been carried out.

Notice to persons chargeable with super-tax.

6. In the case of a person or company who, in the Collector's opinion, is chargeable with super-tax, the Collector shall cause a notice to be served on him or it stating the following particulars, namely :—

(*a*) his or its name and the source or sources of the income in respect of which he or it is chargeable;

(*b*) the year or portion of the year for which the tax is to be paid;

(*c*) the place or places, district or districts where the income accrues;

(*d*) the amount to be paid ; and

(*e*) the places where and the person to whom the amount is to be paid,

and requiring him or it to pay within sixty days from the date specified in the notice the amount stated therein as payable by him or it, or to apply to the Collector within thirty days from that date to have the assessment reduced or cancelled :

Provided that, if in accordance with any rules made under this Act super-tax is payable in any case by instalments, the notice shall specify the date on which each instalment falls due, and shall require him or it to pay such instalment within the prescribed period from that date, or to apply as aforesaid to the Collector within thirty days of the date on which the first instalment falls due.

Time and place of payment.

7. Every amount specified as payable in a notice served under section 6 shall be paid within the time, at the place and to the person mentioned in the notice.

Application of provisions of Act II of 1886.

8. Subject to the provisions of this Act—

(*a*) the provisions of sections 20 to 24 of the principal Act shall apply in the case of super-tax as if that tax were income-tax chargeable under Part IV of the principal Act ;

(*b*) the provisions of Chapter IV of the principal Act shall apply to the revision of assessment to super-tax as if that tax were income-tax chargeable under Part IV of the principal Act :

Provided that the time within which the petition referred to in section 25 (*2*) of the principal Act shall ordinarily be presented shall be the period specified in the notice served under section 6 of this Act, and that the form of the petition shall be modified in such manner as may be necessary to adapt it for the purposes of this Act; and

(*c*) the provisions of Chapter V of the principal Act and of sections 32, 37 and 39 to 50A of the principal Act shall, as far as may be, apply, in regard to the matters mentioned therein, in the case of the super-tax as if that tax were income-tax chargeable under the principal Act.

Rule-making power.

9. (*1*) The Governor General in Council may make rules consistent with this Act for ascertaining and determining the taxable income of any person or company, thereunder, for preventing disclosure of particulars contained in documents delivered or produced with respect to such assessments, for prescribing the procedure that is to be followed on applications for refund of super-tax, for providing for the payment of that tax by instalments, and generally for carrying out the purposes of this Act, and may delegate to a Local Government the power to make such rules so far as regards the territories subject to that Government.

(*2*) In making a rule for preventing the disclosure of any particulars referred to in sub-section (*1*), the Governor General in Council may direct that a public servant committing a breach of the rule shall be deemed to have committed an offence under section 166 of the Indian Penal Code : XLV of 18

Provided that a person committing any such offence shall not be liable to be prosecuted therefor without the previous sanction of the Local Government.

(*3*) Rules made under this section shall be published in the official Gazette.

SCHEDULE.

In respect—

(1) of the first fifty thousand rupees of taxable income—one anna in the rupee ;

(2) of the next fifty thousand rupees of taxable income—one and a half annas in the rupee ;

(3) of the next fifty thousand rupees of taxable income—two annas in the rupee ;

(4) of the next fifty thousand rupees of taxable income—two and a half annas in the rupee ;

(5) of all taxable income over two lakhs of rupees—three annas in the rupee.

A. P. MUDDIMAN,

Secretary to the Government of India.

Government Gazette,

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Published by Authority.

LAHORE, FRIDAY, MARCH 30, 1917.

PART IV.

Acts of the Indian Legislative Council assented to by the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Indian Legislative Council received the assent of the Governor General on the 13th March, 1917, and is hereby promulgated for general information :—

ACT No. IX OF 1917.

An Act to amend the Indian Bills of Exchange Act, 1916.

WHEREAS it is expedient to amend the Indian Bills of Exchange Act, 1916; It is hereby enacted as follows :— XIV of 1916.

Short title and duration.

1. (*1*) This Act may be called the Indian Bills of Exchange (Amendment) Act, 1917.

(*2*) It shall be in force during the continuance of the present war, and for a period of six months thereafter.

Amendment of section 2 of Act XIV of 1916.

2. In section 2 of the Indian Bills of Exchange Act, 1916, before the word "payment", wherever that word occurs in the said section, the words "acceptance or" shall be inserted. XIV of 1916.

A. P. MUDDIMAN,

Secretary to the Government of India.

Government Gazette,

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LAHORE, FRIDAY, APRIL 6, 1917.

PART IV.

Acts of the Indian Legislative Council assented to by the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Indian Legislative Council received the assent of the Governor General on the 21st March, 1917, and is hereby promulgated for general information :—

ACT NO. X OF 1917.

An Act further to amend the Indian Army Act, 1911.

VIII of 1911. WHEREAS it is expedient further to amend the Indian Army Act, 1911; It is hereby enacted as follows:—

Short title. **1.** This Act may be called the Indian Army (Amendment) Act, 1917.

VIII of 1911. Amendment of section 52 of Act VIII of 1911. **2.** In section 52 of the Indian Army Act, 1911 (hereinafter referred to as "the said Act"), after the words "in such manner," the words "and to such extent" shall be inserted.

Insertion of new section 52A in Act VIII of 1911. **3.** After section 52 of the said Act, the following section shall be inserted, namely :—

Provision for dependants of prisoners of war. "52A. (*1*) In the case of all persons subject to this Act, being prisoners of war, whose pay and allowances have been forfeited under section 50, but in respect of whom a remission has been made under section 52, it shall be lawful, notwithstanding any provision in any enactment or any rule of law to the contrary, for proper provision to be made by the prescribed authorities out of such pay and allowances for any dependants of such persons, and any such remission shall in that case be deemed to apply only to the balance thereafter remaining of such pay and allowances.

(*2*) Any payments hitherto made to dependants by way of deductions from pay and allowances which, if this section had been in force, could have been validly made are hereby validated."

Amendment of section 76 of Act VIII of 1911. **4.** In section 76 of the said Act, in sub-section (*1*), the words "held by the Commanding Officer of a Corps or department" and sub-section (*2*), are hereby repealed.

5. For section 112 of the said Act, the following section shall be substituted, namely :—

Substitution of new section for section 112 of Act VIII of 1911.

"112. When any person subject to this Act has been convicted by a Court-martial of any offence, the Governor General in Council or the Commander-in-Chief in India or, in the case of a sentence which he could have confirmed or which did not require confirmation, the Officer Commanding the Army, Division or Independent Brigade in which such person at the time of his conviction was serving, or the prescribed officer may—

Pardons and remissions.

(1) pardon the person;

(2) mitigate or remit the punishment awarded, or commute such punishment for any less punishment or punishments mentioned in this Act;

(3) order the restoration to him of any service or other advantage forfeited under his sentence;

(4) re-admit him to the service when he has been dismissed therefrom :

Provided that a sentence of transportation shall not be commuted for a sentence of imprisonment for a term exceeding the term of transportation awarded by the Court."

6. In section 113 (2) of the said Act, the following sub-head shall be inserted, namely :—

Amendment of section 113 (2) of Act VIII of 1911.

" (ii) the constitution of authorities to decide for what persons, to what amounts and in what manner, provision should be made for dependants under section 52A, and the due carrying out of such decisions."

A. P. MUDDIMAN,

Secretary to the Government of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Indian Legislative Council received the assent of the Governor General on the 21st March, 1917, and is hereby promulgated for general information :—

ACT NO. XI OF 1917.

An Act to consolidate the enactments amending, temporarily, the Indian Paper Currency Act, 1910.

WHEREAS it is expedient to consolidate the enactments amending, temporarily, the Indian Paper Currency Act, 1910 ; It is hereby enacted as follows : — (II of 1910.)

Short title and extent.

1. (*1*) This Act may be called the Indian Paper Currency (Temporary Amendment) Act, 1917.

(*2*) It shall be in force during the continuance of the present war, and for a period of six months thereafter.

Amendment of section 22 of the Indian Paper Currency Act, 1910.

2. Section 22 of the Indian Paper Currency Act, 1910 (hereinafter called the said Act), shall be construed as if for the words "one hundred and forty millions" in that section, the words "two hundred millions", and for the words "forty millions" in the proviso to that section, the words "one hundred millions" were substituted. (II of 1910.)

Special power to issue currency notes against British Treasury Bills.

3. Notwithstanding anything in sections 19 and 22 of the said Act, the Governor General in Council may direct that currency notes shall be issued for an additional amount, not exceeding at any time three hundred millions of rupees, against Treasury Bills, as defined in the Treasury Bills Act, 1877, equivalent in value thereto and held by the Secretary of State for India in Council as a reserve to secure the payment of such notes or of other currency notes of like amount. (40 Vict., c.)

Power to include securities created by Government of India in reserve provided for by the said Act.

4. Notwithstanding anything to the contrary in the said Act, any securities created by the Government of India and issued to the Head Commissioner of Paper Currency shall, for the purposes of the said Act, be deemed to be securities purchased by the Governor General in Council, and the market-price, on the day such securities are issued to the Head Commissioner of Paper Currency, of similar securities shall be deemed to be the price at which the securities so created were purchased ; and all references to securities so purchased, wherever occurring in the said Act, shall be deemed also to refer to securities so created, and all references to sums expended in such purchases or to prices paid therefor shall be deemed, in the case of securities so created, to refer to such market-price, and the said Act shall be construed accordingly.

Repeal of Act V of 1915, Act IX of 1916, and Ordinance VII of 1916.

5. The Indian Paper Currency (Temporary Amendment) Act, 1915, the Indian Paper Currency (Temporary Amendment) Act, 1916, and the Second Indian Paper Currency (Further Amendment) Ordinance, 1916, are hereby repealed. (V of 1915. IX of 1916. VII of 1916.)

A. P. MUDDIMAN,

Secretary to the Government of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Indian Legislative Council received the assent of the Governor General on the [illegible] March 1917, and is hereby promulgated for general information:—

ACT No. XI OF 1917.

An Act to consolidate [illegible] the Indian Paper Currency Act, 1910.

WHEREAS it is expedient to consolidate the enactments amending, temporarily, the Indian Paper Currency Act, 1910; It is hereby enacted as follows:—

1. (1) This Act may be called the Indian Paper Currency (Temporary Amendment) Act, 1917.

(2) It shall be in force during the continuance of the [illegible] war, and for a period of six months thereafter.

2. In section 22 of the Indian Paper Currency Act, 1910 (hereinafter called the said Act), for the words "one hundred and forty millions" in the [illegible] the words "two hundred millions", and for the words "forty millions" in the proviso thereto the words "one hundred millions" shall be substituted.

3. Notwithstanding anything in sections 19 and 22 of the said Act, the Governor General in Council may [illegible] currency notes shall be issued [illegible] additional amount not exceeding [illegible] three hundred millions of rupees in value [illegible]

Treasury Bills as defined in the [illegible] Act [illegible] of [illegible] value to be issued by the Secretary of State for India in Council in [illegible] with the currency notes of the Government.

4. Notwithstanding anything in the said Act [illegible] the [illegible] may [illegible] of India and [illegible] reserve [illegible] the Head Commissioner of Paper Currency shall [illegible] of the said Act [illegible] by the Governor General in Council, and the [illegible] securities are [illegible] Paper Currency of [illegible] shall be deemed to be the price at which the securities were purchased, and all references to securities so purchased, wherever occurring in the said Act, shall be deemed also to refer to securities [illegible] and all references to [illegible] or to prices paid therefor shall [illegible] in the case of securities [illegible] to such [illegible] and the said Act shall be construed accordingly.

5. The Indian Paper Currency (Temporary Amendment) Act, 1915, the [illegible] Act V of 1916, [illegible] Indian Paper Currency (Temporary Amendment) Act, 1916, and the [illegible] Indian Paper Currency (Temporary Amendment) Ordinance, 1916, are hereby repealed.

A. P. MUDDIMAN,

Secretary to the Government of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Indian Legislative Council received the assent of the Governor General on the 21st March, 1917, and is hereby promulgated for general information :—

ACT NO. XIII OF 1917.

An Act to impose a tax on goods carried by railway or inland steam-vessel.

WHEREAS it is expedient to impose a tax on goods carried by railway or inland steam-vessel; It is hereby enacted as follows :—

Short title and commencement.

1. (*1*) This Act may be called the Freight (Railway and Inland Steam-vessel) Tax Act, 1917.

(*2*) It shall come into orce on the first day of April, 1917.

Definitions.

2. In this Act—

the expression "administration" and the expression "inland steam-vessel" have the meanings respectively attributed to them by the Indian Railways Act, 1890, and the Inland Seam-vessels Act, 1917; (IX of 1890. ... of 1917.)

"prescribed" means prescribed by rules made under this Act;

"vessel" means anything made for the conveyance by water of human beings or of property.

Imposition of tax on goods carried by railway or inland steam-vessel.

3. (*1*) Subject to the provisions of this Act, there shall be levied and collected on goods carried by—

(*a*) any railway in British India, or

(*b*) any inland steam-vessel in British India, a tax at the rate specified in that behalf in Schedule I.

Explanation: goods carried on a vessel towed by an inland steam-vessel shall for the purposes of this Act be deemed to be goods carried by the inland steam-vessel.

(*2*) The tax imposed by sub-section (*1*) shall be collected by means of a surcharge on freight, by the administration of the railway or the owner of the inland steam-vessel by which the goods are carried, and shall be paid to the prescribed authority in the prescribed manner within the prescribed time, after making such deduction as may be prescribed to meet any expenses incurred in connection with the collection of the tax.

(*3*) The owner of every inland steam-vessel refrrred to in sub-section (*1*) shall prepare and deliver, or cause to be prepared and delivered, to the prescribed authority, each quarter, a return, in the prescribed form, of all goods carried by such vessel in respect of which the tax imposed by that sub-section is payable, and shall subscribe, at the foot of such return, a declaration of the truth thereof:

Provided that where goods are deemed to be carried by an inland steam-vessel, the owner of the towed vessel shall, if so required by the owner of the inland steam-vessel certify the particulars of the goods carried on the towed vessel, and shall subscribe at the foot of the certificate a declaration of the truth thereof, and in that case the owner of the inland steam-vessel may incorporate all or any of such particulars in his return and shall only be bound in respect of such particulars to subscribe to his return a declaration that they are true to the best of his knowledge and belief.

(*4*) Every such return shall be delivered to the prescribed authority within thirty days after the end of the quarter to which it relates.

Rule-making power.

4. (*1*) The Governor General in Council may, by notification in the Gazette of India, make rules for carrying out the purposes of this Act.

(*2*) In particular and without prejudice to the generality of the foregoing power, the Governor General in Council may make rules—

(*a*) regulating the collection of the tax imposed by this Act, and providing for the authority to which, and the time and manner in which, such tax shall be paid,

(*b*) prescribing the form of the returns required by this Act, and the particulars to be contained therein, and the manner in which the same is to be verified,

(*c*) prescribing any other method than actual weighment for ascertaining the amount of the tax imposed by this Act, and

(*d*) providing for any other matter which by this Act is to be prescribed.

(*3*) In making any rule under this section, the Governor General in Council may direct that a breach of it shall be punishable with fine which may extend to five hundred rupees

Offences.

5. The offences mentioned in column 1 of Schedule II shall be punishable to the extent mentioned in column 2 thereof with reference to such offences respectively.

Power to exempt.

6. The Governor General in Council may, by notification in the Gazette of India, exempt, either in whole or in part, and either absolutely or subject to such conditions as he may prescribe, any goods or class of goods from the tax imposed under this Act.

SCHEDULE I.

[*See section 3.*]

1	2	3
Goods.	Unit.	Rate.
Coal, coke, and firewood .	Per Indian maund of 82 2/7 lbs. avoirdupois weight.	One pie.
All other goods . .	Per Indian maund of 82 2/7 lbs. avoirdupois weight.	Two pies.

SCHEDULE II.

[*See section 5.*]

1	2
(1) Omitting to make any return or certificate referred to in section 3 (*3*) or refusing to sign or complete the same.	Fine not exceeding one thousand rupees.
(2) Making and delivering any such return or certificate containing any statement not true to the best of the information and belief of the person making the same.	The penalty provided in section 177 of the Indian Penal Code (XLV of 1860) for furnishing false information to a public servant.

A. P. MUDDIMAN,
Secretary to the Government of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Indian Legislative Council received the assent of the Governor General on the 21st March, 1917, and is hereby promulgated for general information :—

ACT NO XIV OF 1917.

An Act to amend the Prevention of Cruelty to Animals Act, 1890.

XI of 1890. WHEREAS it is expedient to amend the Prevention of Cruelty to Animals Act, 1890 ; It is hereby enacted as follows :—

Short title.

1. This Act may be called the Prevention of Cruelty to Animals (Amendment) Act, 1917.

Insertion of new sections 5A and 5B in Act XI of 1890.

2. After section 5 of the Prevention of Cruelty to Animals Act, 1890 (hereinafter referred to as the said Act), the following sections shall be inserted, namely :—

Penalty for being in possession of the skin of a goat killed with unnecessary cruelty.

"5A. If any person has in his possession the skin of a goat, and has reason to believe that the goat has been killed in an unnecessarily cruel manner, he shall be punished with fine which may extend to one hundred rupees, or with imprisonment which may extend to three months, or with both, and the skin shall be confiscated.

Presumptions as to possession of the skin of a goat.

5B. If any person is charged with the offence of killing a goat contrary to the provisions of section 5, or with an offence punishable under section 5A, and it is proved that such person had in his possession, at the time the offence was alleged to have been committed, the skin of a goat with any part of the skin of the head attached thereto, it shall be presumed, until the contrary be proved, that such goat was killed in an unnecessarily cruel manner, and that the person in possession of such skin had reason so to believe."

Insertion of new section 7A in Act XI of 1890.

3. After section 7 of the said Act, the following section shall be inserted, namely :—

Special power of search and seizure in respect of certain offences.

"7A. If a police-officer, not below the rank of sub-inspector, has reason to believe that an offence, under section 5 in respect of a goat, is being or is about to be, or has been, committed in any place, or that any person has in his possession the skin of a goat with any part of the skin of the head attached thereto, he may enter and search such place or any place in which he has reason to believe any such skin to be, and may seize any such skin and any article or thing used or intended to be used in the commission of such offence."

Amendment of section 8 of Act XI of 1890.

4. In sub-section (*2*) of section 8 of the said Act after the words and figure "under sub-section (*1*)," the words, figure and letter "or under section 7A" shall be added.

A. P. MUDDIMAN,
Secretary to the Government of India.

Government Gazette,

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LAHORE, FRIDAY, APRIL 6, 1917.

PART IV.

Bills introduced in the Indian Legislative Council, Reports of Select Committees presented to the Council, and Bills published under Rule 23.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Bill was introduced in the Indian Legislative Council on the 20th March, 1917 :—

No. 10 of 1917.

A Bill to amend the Indian Trusts Act, 1882.

WHEREAS it is expedient to amend the Indian Trusts Act, 1882; It is hereby enacted as follows :— II of 1882.

Short title.

1. This Act may be called the Indian Trusts (Amendment) Act, 1917.

Amendment of section 20 of Act II of 1882.

2. At the end of clause (*c*) of section 20 of the Indian Trusts Act, 1882, the following words shall be inserted, namely, "or in debentures of the Bombay Central Co-operative Bank, Limited, the interest whereon shall have been guaranteed by the Secretary of State for India in Council." II of 1882.

STATEMENT OF OBJECTS AND REASONS.

THE Bombay Central Co-operative Bank, Limited, under its agreement, dated 7th October, 1911, with the Secretary of State for India in Council, is authorised to issue debentures up to the value of three times the paid-up share capital, and the Secretary of State for India in Council has guaranteed the payment of interest at the rate of 4 per centum per annum, upon debentures to be issued by the Bank, until such debentures are wholly paid off or redeemed. The Bank has been registered under the Co-operative Societies Act. Had the Bank been registered under the Indian Companies Act, these debentures would, under the existing clause (*e*) of section 20 of the Indian Trusts Act, 1882, have been securities in which trustees could invest trust-money but, under existing circumstances, it has been held that such debentures cannot be regarded as trust securities, nor would Courts of Wards ordinarily be justified in investing their funds in securities, such as those of Co-operative Societies, unless they are recognized under the Indian Trusts Act. At the same time, it was found that there were certain large agricultural communities in the Bombay Presidency holding trust funds in their corporate capacity which were anxious to invest their funds in some investment which, while returning a reasonable rate of interest, would at the same time be actively beneficial to their community. Moreover, under present conditions, a trustee, desirous of benefiting agriculture rather than commerce, cannot find any trust stock to meet his requirements.

The object of the proposed amendment is to rectify this anomaly, and to remove a difficulty which hinders the activities of a useful institution. The amendment is made specifically applicable to the debentures of the Bombay Central Co-operative Bank, Limited, because in the case of no other similar Bank in the country has the Secretary of State guaranteed payment of interest. Hitherto debentures have been issued to the extent of Rs. 6,68,000. The amendment will, it is hoped, enable the Bank to issue debentures up to the maximum by making them available as trust securities, and thus obtain funds from a suitable source for the purpose of making to Co-operative Societies advances recoverable in easy instalments, for the relief of agricultural indebtedness.

FAZULBHOY CURRIMBHOY.

The 23rd February, 1917.

A. P. MUDDIMAN,
Secretary to the Government of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Report of the Select Committee on the Bill further to amend the Indian Registration Act, 1908, was presented to the Indian Legislative Council on the 21st March, 1917 :—

WE, the undersigned, Members of the Select Committee to which the Bill further to amend the Indian Registration Act, 1908, was referred, have considered the Bill and the papers noted in the margin, and have now the honour to submit this our Report, with the Bill as amended by us annexed thereto.

Paper No. I.—From the Hon'ble Sir Elliot Graham Colvin, K.C.S.I., Chief Commissioner, Ajmer-Merwara, dated 1st June 1916, and enclosure; from W. M. Hailey, Esq., C.S.I., C.I.E., Chief Commissioner, Delhi, dated 26th June 1916, and enclosure; from the Hon'ble Lieutenant-Colonel Sir George Roos-Keppel, K.C.S.I., K.C.I.E., Chief Commissioner, North-West Frontier Province, dated 28th June 1916, and enclosure.

Paper No. II.—From the Hon'ble Mr. C. M. Webb, I.C.S., Secretary to the Government of Burma, dated 7th July 1916; from the Hon'ble Mr. G. S. Findlay, I.C.S., Legal Secretary to Chief Commissioner, Central Provinces, dated 25th July 1916, and enclosures; from the Hon'ble Lieutenant-Colonel Sir John Ramsay, K.C.I.E., C.S.I., Agent to the Governor-General and Chief Commissioner, Baluchistan, dated 27th July 1916; from the Hon'ble Mr. H. D. Craik, I.C.S., Officiating Revenue Secretary to Government of the Punjab, dated 27th July 1916.

Paper No. III.—From H. M. Veitch, Esq., I.C.S., Registrar, High Court, Calcutta, dated 29th May 1916, and enclosure; from L. Birley, Esq., Secretary to Government of Bengal, dated 29th July 1916; from the Hon'ble Mr. P. R. Cadell, C.I.E., I.C.S., Chief Secretary to Government of Bombay, dated 31st July 1916, and enclosures; from the Hon'ble Mr. H. K. Briscoe, I.C.S., Officiating Secretary to Government of Bihar and Orissa, dated 31st July 1916, and enclosures.

Paper No. IV.—From the Hon'ble Mr. A. W. Botham, I.C.S., Second Secretary to the Chief Commissioner, Assam, dated 4th August 1916, and enclosures; from the Hon'ble Dewan Bahadur P. Rajagopala Achariyar Avargal, C.I.E., Secretary to Government of Madras, dated 5th August 1916, and enclosures; from Major T. H. St. George Tucker, Secretary to Chief Commissioner, Coorg, dated 7th August 1916, and enclosures; from the Hon'ble Mr. S. P. O'Donnell, Secretary to the Government of the United Provinces, dated 12th August 1916, and enclosures.

2. The Committee considered that the most suitable form of relief to grant in cases where a document had been improperly accepted for registration by a registrar or sub-registrar was to allow the document to be registered over again within four months from the discovery of the mistake or in cases where the mistake could have been discovered before the passing of the Bill within three months from the date when the Bill may become law. It was thought that there should be a permanent provision in the Act to this effect and that it could be taken advantage of in case similar mistakes were made in the future.

3. The Hon'ble Mover thought that since the decision of the Privy Council referred to in the Statement of Objects and Reasons it was probable that many suits had been dismissed by reason of similar mistakes in registration offices in the United Provinces. The Committee, however, had no information as to the number of cases which might be involved, and as to the desirability of reopening proceedings in them; and as there is no reason to believe that such cases have occurred in any other province, the Committee thought that it might appropriately be left to the United Provinces themselves to deal with this question, and they were unwilling to recommend that any provision should be made in the present B[illegible] deal with them.

4. The publication ordered by the Council has been made as follows :—

In English.

Gazette.	*Date.*
Gazette of India	13th November 1915.
Fort Saint George Gazette	30th November 1915.
Bombay Government Gazette	18th November 1915.
Calcutta Gazette	24th November 1915.
United Provinces Gazette	27th November 1915.
Punjab Government Gazette	26th November 1915.
Burma Gazette	4th December 1915.
Bihar and Orissa Gazette	24th November 1915.
Central Provinces Gazette	27th November 1915.
Assam Gazette	1st December 1915.
Coorg District Gazette	1st December 1915.
Sind Official Gazette	18th November 1915.
North-West Frontier Province Gazette	26th November 1915.

In the Vernaculars.

Province.	*Language.*	*Date.*
Madras	Tamil	7th December 1915.
	Telugu	
	Hindustani	
	Kanarese	
	Malayalam	
Bombay	Marathi	25th November 1915.
	Gujarathi	
	Kanarese	
Burma	Burmese	4th December 1915.
Coorg	Kanarese	1st December 1915.
Sind	Sindhi	2nd December 1915.

5. We think that the Bill has been so altered as to require re-publication, and we recommend that it be republished accordingly.

M. M. MALAVIYA.

R. H. CRADDOCK.

G. R. LOWNDES.

A. P. MUDDIMAN.

E. D. MACLAGAN.

J. WALKER.

B. N. SARMA.

MAZHARUL HAQUE.

The 17th March, 1917.

No. 18 of 1915.

AS AMENDED BY THE SELECT COMMITTEE.]

A Bill further to amend the Indian Registration Act, 1908.

WHEREAS it is expedient further to amend the XVI of 1908. Indian Registration Act, 1908; It is hereby enacted as follows:—

Short title. **1.** This Act may be called the Indian Registration (Amendment) Act, 191 .

Insertion of new section 23 A, after section 23, XVI of 1908. Act XVI of 1908. **2.** After section 23 of the Indian Registration Act, 1908, the following section shall be inserted, namely:—

Re-registration of certain documents. "23*A*. Notwithstanding anything *to the contrary* contained in this Act, *if in any case a document requiring registration has been accepted for registration by a Registrar or Sub-Registrar from a person not duly empowered to present the same, and has been registered, any person claiming under such document may, within four months from his first becoming aware that the registration of such document is invalid, present such document or cause the same to be presented, in accordance with the provisions of Part VI for re-registration in the office of the Registrar of the district in which the document was originally registered; and upon the Registrar being satisfied that the document was so accepted for registration from a person not duly empowered to present the same, he shall proceed to the re-registration of the document as if it had not been previously registered, and as if such presentation for re-registration was a presentation for registration made within the time allowed therefor under Part IV, and all the provisions of this Act, as to registration of documents, shall apply to such re-registration; and such document, if duly re-registered in accordance with the provisions of this section, shall be deemed to have been duly registered for all purposes from the date of its original registration.*

Provided that within three months from the th day of any person claiming under a document to which this section applies may present the same or cause the same to be presented for re-registration in accordance with this section, whatever may have been the time when he first became aware that the registration of the document was invalid.*

*Here insert date of passing of Act.

A. P. MUDDIMAN,
Secretary to the Government of India.

Government Gazette,

PUNJAB AND ITS DEPENDENCIES.

PUBLISHED BY AUTHORITY.

LAHORE, FRIDAY, JULY 13, 1917.

PART IV.

Acts of the Indian Legislative Council assented to by the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

Simla, the 29th June, 1917.

An Ordinance to provide for the acquisition of gold imported into British India.

WHEREAS an emergency has arisen which makes it necessary to provide for the acquisition by the Governor General in Council of gold imported into British India after the commencement of this Ordinance.

Now, therefore, in exercise of the power conferred by section 72 of the Government of India Act, 1915, the Governor General is pleased to make and promulgate the following Ordinance :— 5 and 6 Geo. V., C. 61.

ORDINANCE NO. III OF 1917.

Short title and extent.

1. (*1*) This Ordinance may be called the Gold (Import) Ordinance, 1917.

(*2*) It extends to the whole of British India including British Baluchistan and the Sonthal Parganas.

Definitions.

2. In this Ordinance, unless there is anything repugnant in the subject or context,

'coin' means metal used for the time being as money, and stamped and issued by the authority of some State or sovereign power in order to be so used,

'gold' means gold coin or gold bullion,

'import' means the bringing by sea or land into British India.

Power to take possession of imported gold.

3. (*1*) Subject to the provisions of this Ordinance, the Governor General in Council or any person appointed by him in this behalf may by order in writing within ten days from the date of import, take possession of any gold imported into British India after the commencement of this Ordinance, and such gold shall thereupon vest absolutely in His Majesty.

(*2*) Where any gold is taken possession of in the exercise of the powers conferred by sub-section (*1*), the Governor General in Council shall pay to the owner thereof on production of such documents as the authority making the order under sub-section (*1*) may require, a sum in respect of such gold calculated at the rate set out in the Schedule.

(*3*) If any dispute arises as to the fineness of any such gold, a certificate of assay by the Assay Master of any mint established under the Indian Coinage Act, 1906, shall be conclusive. III of 1

SCHEDULE.

Class of gold.	*Rate.*
(1) Gold coins coined at His Majesty's Royal Mint in England or at any Mint established in pursuance of a Proclamation of His Majesty as a branch of His Majesty's Royal Mint. Provided that such coins have not been called in by any Proclamation made in pursuance of the Coinage Act, 1870, or have not lost weight so as to be of less weight than that for the time being prescribed for like coins by or under the said statute as the least current weight.	Rs. 15 for one sovereign.
(2) All other gold not included in entry No. 1.	Re. 1 for every 7·53344 grains Troy of fine gold.

CHELMSFORD,
Viceroy and Governor General.

SIMLA,
The 29th June, 1917.

A. P. MUDDIMAN

Secretary to the Gornment of India.

Government Gazette,

PUNJAB AND ITS DEPENDENCIES.

PUBLISHED BY AUTHORITY.

LAHORE, FRIDAY, JULY 20, 1917.

PART IV.

Acts of the Indian Legislative Council assented to by the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

Simla, the 11th July, 1917.

An Ordinance to provide for the acquisition of silver imported into British India.

Whereas an emergency has arisen which makes it necessary to provide for the acquisition by the Governor General in Council of silver imported into British India after the commencement of this Ordinance.

Now, therefore, in exercise of the power conferred by section 72 of the Government of India Act, 1915, the Governor General is pleased to make and promulgate the following Ordinance:— 5 and 6 Geo. V., C. 61.

ORDINANCE No. IV OF 1917.

Short title and extent.

1. (*1*) This Ordinance may be called the Silver (Import) Ordinance, 1917.

(*2*) It extends to the whole of British India including British Baluchistan and the Sonthal Parganas.

Definitions.

2. In this Ordinance unless there is anything repugnant in the subject or context,—

"Coin" means metal used for the time being as money, and stamped and issued by the authority of some State or Sovereign power in order to be so used;

"Import" means the bringing, by sea or land, into British India.

"Silver" means silver coin or silver bullion other than silver coin which has been issued by the Government of India and which is legal tender within the meaning of the Indian Coinage Act, 1906. III of 1906.

Power to take possession of the imported silver.

3. (*1*) Subject to the provisions of this Ordinance, the Governor General in Council or any person appointed by him in this behalf may, by order in writing, within ten days from the date of import, take possession of any silver imported into British India after the commencement of this Ordinance, and such silver shall thereupon vest absolutely in His Majesty.

(*2*) Where any silver is taken possession of in exercise of the powers conferred by sub-section (*1*), the Governor General in Council shall pay or shall provide for payment either in London or at such other place as may be agreed upon, to the owner of such silver or his duly authorised agent, upon the production, either at the place of import or at the place of payment, of the necessary documents, a sum calculated according to the weight of such silver at a rate five per centum below the rate of the London Silver Market for silver of like fineness in London on the day on which the order under sub-section (*1*) was made.

(*3*) If any dispute arises at the place of import as to the fineness of any such silver, a certificate of assay by the Assay Master of any mint established under the Indian Coinage Act, 1906, shall III of 1906 be conclusive.

CHELMSFORD,

Viceroy and Governor General.

SIMLA,
The 11th July, 1917.

A. P. MUDDIMAN,

Secretary to the Government of India.

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Government Gazette,

PUNJAB AND ITS DEPENDENCIES.

PUBLISHED BY AUTHORITY.

LAHORE, FRIDAY, SEPTEMBER 21, 1917.

PART IV.

Bills introduced in the Indian Legislative Council, Reports of Select Committees, presented to the Council, and Bills published under Rule 23.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Bill was introduced in the Indian Legislative Council on the 12th September 1917 :—

No. 15 of 1917.

A Bill to give additional powers to Courts to deal in certain cases with usurious loans of money or grain.

Whereas it is expedient to give additional powers to Courts to deal in certain cases with usurious loans of money or grain ; It is hereby enacted as follows :—

Short title, extent and commencement.

1. (*1*) This Act may be called the Usurious Loans Act, 191 .

(2) It extends to the whole of British India.

(3) The Local Government may, by notification in the local official gazette, direct that it shall come into force in the whole or any part of the province from such date as it may specify in its notification.

Re-opening of transactions.

2. (*1*) Where, in any proceeding, *ex parte* or otherwise, for the recovery of a loan whether of money or of grain made after the commencement of this Act, or for the enforcement of any agreement or security made or taken after the commencement of this Act, in respect of any such loan made either before or after the commencement of this Act, the Court is satisfied by evidence that the return to be made over and above what was actually lent, whether the same is charged or sought to be recovered specifically by way of interest or otherwise, is excessive, and that the transaction was as between the parties thereto substantially unfair, the Court may reopen the transaction and take an account between the parties, and may, notwithstanding any statement or settlement of account or any agreement purporting to close previous dealings and to create a new obligation, reopen any account already taken between them and relieve the debtor of all liability in respect of such excess, and if any such excess has been paid or returned or allowed in account, the Court may order the creditor to repay any sum which the Court considers to be repayable in respect thereof, and may set aside either wholly or in part or revise or alter any security given or agreement made in respect of any such loan, and if the creditor has parted with the security, may order him to indemnify the debtor in such manner and to such extent as the Court may deem just.

(2) (a) In this section "excessive" means in excess of that which the Court deems to be reasonable having regard to the risk incurred as it appeared or must be taken to have appeared to the creditor at the date of the loan and to the ordinary rate prevailing in the locality for loans of like character.

(b) In considering whether a return is excessive under this section the Court shall take into account any sums charged or paid for expenses, inquiries, fines, bonuses, premia, renewals or any other charges, and if compound interest is charged, the periods at which it is calculated and the total advantage which the creditor may reasonably be taken to have expected from the transaction.

(c) In considering the question of risk the Court shall take into account the presence or absence of security and the value thereof, if any, the financial condition of the debtor and the result of any previous money transactions of the debtor so far as the same were known or must be taken to have been known to the creditor.

(d) In considering whether a transaction was substantially unfair the Court shall take into account all circumstances materially affecting the relations of the parties at the time of the loan or tending to show that the transaction was unfair, including the necessities or supposed necessities of the debtor at the time of the loan so far as the same were known or must be taken to have been known to the creditor and the rate of interest charged.

(3) On any application relating to the admission or amount of a proof for money lent in any insolvency proceedings, the Court may exercise the like powers as may be exercised under this section when proceedings are taken for the recovery of a money loan.

(4) This section shall apply to any proceeding whatever its form may be, if such proceeding is substantially one for the recovery of a loan of money or grain or for the enforcement of any agreement or security in respect of any such loan.

(5) Nothing in this section shall affect the rights of any *bona fide* transferee or holder for a value without notice.

(6) Nothing in this section shall be construed as derogating from the existing powers or jurisdiction of any Court.

STATEMENT OF OBJECTS AND REASONS.

The object of this Bill is to prevent the Civil Courts being used for the purpose of enforcing harsh and unconscionable loans carrying interest at usurious rates. This subject has engaged the attention of the Government of India frequently in the past and in 1899 sections 16 and 19 of the Indian Contract Act, 1872, were amended so as to enunciate more clearly the principle on which a contract can be avoided on the ground of undue influence.

Those amendments had the effect of conferring on the Courts in India equitable jurisdiction in cases relating to usurious contracts in which the element of undue influence is established, but where undue influence cannot be established the result has been to emphasize the rigidity of section 2 of the Usury Laws Repeal Act (XXVIII of 1855), however exorbitant the demand, and however unconscionable the bargain.

Further there has been a tendency on the part of the Courts to place upon the word "unconscionable" in section 16 of the Indian Contract Act the technical meaning which it has acquired in English equity, and consequently to limit their own powers of interference.

Lastly the particular transaction before the Court is often merely one of a series and unless there is power to go behind it and examine antecedent agreements and attendant circumstances there is little hope of the Courts being able to come to an equitable decision.

The remedy proposed by this Bill is to empower the Courts on the lines of section 1 of the Money Lenders Act, 1900 (63 & 64 Vict. c. 51) to reopen transactions by way of money or grain loans in cases where the Court is satisfied (1) that the interest or other return is excessive and (2) that the transaction is substantially unfair, and after investigation of the circumstances both attendant and antecedent, to revise the transaction between the parties and if necessary to reduce the amount payable to such sum as the Court, having regard to the risk and all the circumstances of the case, may decide to be reasonable. The Local Governments have been consulted and legislation in this direction has commanded almost universal approval. Provision has been made to cover the case of loans of grain as well as of money, as loans in kind are often made on very oppressive terms. As there may be urban or rural areas where the proposed law is deemed unnecessary it has been provided that the Act shall not come into force in any Province or part of a Province except by notification.

The 28th August, 1917. W. H. VINCENT.

A. P. MUDDIMAN,

Secretary to the Government of India.

Government Gazette,

PUNJAB AND ITS DEPENDENCIES.

PUBLISHED BY AUTHORITY

LAHORE, FRIDAY, SEPTEMBER 21, 1917.

PART IV.

Acts of the Indian Legislative Council assented to by the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Indian Legislative Council received the assent of the Governor General on the 13th September 1917, and is hereby promulgated for general information :—

ACT No. XV OF 1917.

An Act further to amend the Indian Registration Act, 1908.

WHEREAS it is expedient further to amend the Indian Registration Act, 1908; It is hereby enacted as follows:— XVI of 1908.

Short title. **1**. This Act may be called the Indian Registration (Amendment) Act, 1917.

Insertion of new section 23-A. in Act XVI of 1908. XVI of 1908. **2**. After section 23 of the Indian Registration Act, 1908, the following section shall be inserted, namely :—

Re-registration of certain documents. "23A. Notwithstanding anything to the contrary contained in this Act, if in any case a document requiring registration has been accepted for registration by a Registrar or Sub-Registrar from a person not duly empowered to present the same, and has been registered, any person claiming under such document may, within four months from his first becoming aware that the registration of such document is invalid, present such document or cause the same to be presented, in accordance with the provisions of Part VI for re-registration in the office of the Registrar of the district in which the document was originally registered; and upon the Registrar being satisfied that the document was so accepted for registration from a person not duly empowered to present the same, he shall proceed to the re-registration of the document as if it had not been previously registered, and as if such presentation for re-registration was a presentation for registration made within the time allowed therefor under Part IV, and all the provisions of this Act, as to registration of documents, shall apply to such re-registration; and such document, if duly re-registered in accordance with the provisions of this section, shall be deemed to have been duly registered for all purposes from the date of its original registration.

"Provided that within three months from the twelfth day of September, 1917, any person claiming under a document to which this section applies may present the same or cause the same to be presented for re-registration in accordance with this section, whatever may have been the time when he first became aware that the registration of the document was invalid."

A. P. MUDDIMAN,

Secretary to the Government of India.

Government Gazette,

PUNJAB AND ITS DEPENDENCIES.

PUBLISHED BY AUTHORITY

LAHORE, FRIDAY, OCTOBER 5, 1917.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART IV.

Acts of the Indian Legislative Council assented to by the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Indian Legislative Council received the assent of the Governor General on the 19th September 1917, and is hereby promulgated for general information :—

ACT No. XVII OF 1917.

An Act to amend the Government Savings Banks Act, 1873.

WHEREAS it is expedient to amend the Government Savings Banks Act, 1873; It is hereby enacted as follows :— V of 1873.

1. This Act may be called the Government Savings Banks (Amendment) Act, 1917. (Short title.)

2. In section 4 and section 8 of the Government Savings Banks Act, 1873, for the words "one thousand rupees" the words "three thousand rupees" shall be substituted. (Amendment of sections 4 and 8, Act V of 1873.) V of 1873

A. P. MUDDIMAN,

Secretary to the Government of India.

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GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Indian Legislative Council received the assent of the Governor General on the 19th September 1917, and is hereby promulgated for general information:—

ACT NO. XVIII OF 1917.

An Act to restrict the transfer of Post Office 5-year Cash Certificates and to provide for the payment of Certificates standing in the name of deceased persons.

WHEREAS it is expedient to restrict the transfer of Post Office 5-year Cash Certificates and to provide for the payment of Certificates standing in the name of deceased persons; It is hereby enacted as follows:—

Short title.

1. This Act may be called the Post Office Cash Certificates Act, 1917.

Prohibition of transfer of Post Office 5-year Cash Certificates without the consent of the Post Master General.

2. (*1*) Notwithstanding any provision in any enactment or any rule of law for the time being in force to the contrary, no transfer (whether made before or after the commencement of this Act) of a Post Office 5-year Cash Certificate shall be valid without the previous consent in writing of the Post Master General for the area in which the post office of issue is situate.

(*2*) In this section "transfer" means a transfer *inter vivos* and does not include a transfer by operation of law.

Payment on death of holder of Post Office 5-year Cash Certificate.

3. (*1*) If a person dies and is at the time of his death the holder of a Post Office 5-year Cash Certificate, payment of the sum for the time being due on such Certificate may be made in the manner provided in the Government Savings Banks Act, 1873, for the payment of deposits belonging to the estates of deceased persons, and the provisions of sections 4 to 9 of the said Act shall apply accordingly as if the holder of such Certificate were a depositor in a Government Savings Bank and the sum for the time being due on such Certificate were a deposit in such a Bank: V of 1873.

Provided that the powers conferred by the said provisions on the Secretary of a Government Savings Bank shall be exerciseable by the Post Master General for the area within which the post office of issue of such Certificate is situate:

Provided further that, where in any one case payment is to be made of Certificates issued from more post offices than one, the said powers shall be exerciseable by the Post Master General for the area in which any of the said post offices is situate.

(*2*) Nothing in sub-section (*1*) shall be deemed to require any person to accept payment of the amount due on a Post Office 5-year Cash Certificate before the same has reached maturity.

A. P. MUDDIMAN,

Secretary to the Government of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Indian Legislative Council received the assent of the Governor General on the 19th September 1917, and is hereby promulgated for general information :—

ACT NO. XIX OF 1917.

An Act to amend the Indian Paper Currency Act, 1910, and the Indian Paper Currency (Temporary Amendment) Act, 1917.

of 1910. [of 1917.

WHEREAS it is expedient to amend the Indian Paper Currency Act, 1910, and the Indian Paper Currency (Temporary Amendment) Act, 1917; It is hereby enacted as follows:—

Short title and duration.

1. (*1*) This Act may be called the Indian Paper Currency (Amendment) Act, 1917.

(*2*) Sections 6 and 7 shall have operation only during the continuance of the present war, and for a period of six months thereafter.

of 1917.

Amendment of section 3, Act XI of 1917.

2. Section 3 of the Indian Paper Currency (Temporary Amendment) Act, 1917, shall be construed as if for the words "three hundred millions" the words "four hundred and twenty millions" were substituted.

of 1910.

Amendment of section 2, Act II of 1910.

3. In clause (*a*) of section 2 of the Indian Paper Currency Act, 1910, (hereinafter referred to as the said Act) after the words "value of" the words "one rupee, two and a half rupees", shall be inserted.

Amendment of section 3, Act II of 1910.

4. In section 3 of the said Act, the words "not being less than five rupees" shall be omitted.

Amendment of section 15, Act II of 1910.

5. In section 15 of the said Act, for the words "five rupees" wherever they occur the words "one rupee" shall be substituted.

Amendment of section 19, Act II of 1910.

6. In section 19 of the said Act after the words "the Governor General in Council" the words "including any gold coin or bullion held on behalf of the Governor General in Council by or under the control of the Government of any part of His Majesty's Dominions for coinage or such other temporary purpose" shall be inserted.

Amendment of section 21, Act II of 1910.

7. In section 21 of the said Act after the words "the Secretary of State for India in Council" where they last occur, the words "or to the Government of any part of His Majesty's Dominions or from any such Government to the Governor General in Council" shall be inserted.

Amendment of section 29 (2) (a), Act II of 1910.

8. In clause (*a*) of sub-section (2) of section 29 of the said Act, the words and signs "(not being less than five rupees)" shall be omitted.

Repeal of Ordinance II of 1917.

9. The Indian Paper Currency (Amendment) Ordinance, 1917, is hereby repealed. II of 1917.

A. P. MUDDIMAN,

Secretary to the Government of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Indian Legislative Council received the assent of the Governor General on the 19th September 1917, and is hereby promulgated for general information :—

ACT NO. XX OF 1917.

An Act to restrict the transfer of ships registered in British India.

WHEREAS it is expedient to restrict the transfer of ships registered in British India; It is hereby enacted as follows :—

Short title and duration.

1. (*1*) This Act may be called the Indian Transfer of Ships Restriction Act, 1917.

(*2*) It shall remain in force during the continuance of the present war, and for three years thereafter.

Interpretations.

2. In this Act—

(*1*) (*a*) "British subject" means a person who—

(*i*) is a natural born British subject within the meaning of the British Nationality and Status of Aliens Act, 1914, or — 4 & 5 Geo. 5, c. 17.

(*ii*) holds a certificate of naturalization granted under any Act of Parliament, or

(*iii*) holds a certificate of naturalization granted under the Indian Naturalization Act, 1852, — XXX of 1852

(*b*) "foreign-controlled company" includes any company, firm or association or body of individuals whether incorporated or not—

(*i*) which is not established in and subject to the laws of some part of His Majesty's dominions or of some British Protectorate, and has not its principal place of business therein, or

(*ii*) of which the majority of the directors or the partners or persons occupying the position of directors or partners by whatever name called are not British subjects, or

(*iii*) of which the majority of the voting power or the predominant interest is in the hands of persons who are not British subjects or of persons who exercise their voting power or hold their interest directly or indirectly on behalf of persons who are not British subjects, or

(*iv*) of which the control is by any other means whatever in the hands of persons who are not British subjects, or

(*v*) of which the managing body is a foreign-controlled company, or the majority of the managing body are appointed by a foreign-controlled company.

(*c*) "interest" includes the interest of a mortgagee, and

(*d*) "persons qualified to be owners of British ships" has the same meaning as in section 1 of the Merchant Shipping Act, 1894. — 57 & 58 Vict., c. 60.

(*2*) All provisions referring to a ship shall be read as referring also to a share in a ship.

Restriction of transfer.

3. No interest in a British ship registered in British India under the Merchant Shipping Act, 1894, shall without the previous consent in writing of the Governor General in Council be transferred to a foreign-controlled company or to persons other than persons qualified to be owners of British ships. — 57 & 58 Vict., c. 60.

Penalty.

4. Whoever makes or attempts to make or abets the making of any transfer in contravention of the provisions of this Act, shall be punishable with imprisonment of either description which may extend to two years or with fine or with both.

Power to require particulars in certain cases.

5. For the purpose of determining whether any person, who is or who applies to be registered as owner or mortgagee of a British ship, is or represents a foreign-controlled company, the Governor General in Council may require any such person or in the case of a company, firm or association, the secretary or other officer thereof to furnish such particulars as he may think necessary, and such person or officer shall be bound to furnish the particulars so required.

Forfeiture in certain circumstances.

6. Where any person having an interest in a British ship registered in British India ceases to be a British subject or becomes a foreign-controlled company, such interest shall be liable to forfeiture.

A. P. MUDDIMAN,

Secretary to the Government of India

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Indian Legislative Council received the assent of the Governor General on the 19th September 1917, and is hereby promulgated for general information :—

ACT NO. XXI OF 1917.

An Act to amend the Indian Trusts Act, 1882.

II of 1882. WHEREAS it is expedient to amend the Indian Trusts Act, 1882; It is hereby enacted as follows :—

Short title. 1. This Act may be called the Indian Trusts (Amendment) Act, 1917.

Amendment of section 20 of Act II of 1882. 2. At the end of clause (*c*) of section 20 of the Indian Trusts Act, 1882, the following words shall be inserted, namely, "or in debentures of the Bombay Central Co-operative Bank, Limited, the interest whereon shall have been guaranteed, by the Secretary of State for India in Council." II of 1882.

A. P. MUDDIMAN,

Secretary to the Government of India.

Government Gazette,

PUNJAB AND ITS DEPENDENCIES.

PUBLISHED BY AUTHORITY

LAHORE, FRIDAY, OCTOBER 12, 1917.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART IV.

Acts of the Indian Legislative Council assented to by the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Indian Legislative Council received the assent of the Governor General on the 27th September, 1917, and is hereby promulgated for general information :—

ACT No. XXII OF 1917.

An Act to provide for the acquisition of gold imported into British India.

WHEREAS it is expedient to provide for the acquisition by the Governor General in Council of gold imported into British India ; It is hereby enacted as follows :—

Short title, extent, and duration.

1. (*1*) This Act may be called the Gold (Import) Act, 1917 ;

(*2*) It extends to the whole of British India, including British Baluchistan and the Sonthal Parganas ; and

(*3*) It shall remain in force during the continuance of the present war, and for a period of six months thereafter.

Definitions.

2. In this Act, unless there is anything repugnant in the subject or context,—

'coin' means metal used for the time being as money, and stamped and issued by the authority of some State or Sovereign power in order to be so used ;

'gold' means gold coin or gold bullion ;

'import' means the bringing by sea or land into British India.

Power to take possession of imported gold.

3. (*1*) Subject to the provisions of this Act, the Governor General in Council or any person appointed by him in this behalf may, by order in writing, within ten days from the date of import, take possession of any gold imported into British India and such gold shall thereupon vest absolutely in His Majesty.

(*2*) Where any gold is taken possession of in exercise of the powers conferred by sub-section (*1*), the Governor General in Council shall pay to the owner thereof, on production of such documents as the authority making the order under sub-section (*1*) may require, a sum in respect of such gold calculated at such rate as the Governor General in Council may prescribe.

(*3*) If any dispute arises as to the fineness of any such gold a certificate of assay by the Assay Master of any Mint established under the Indian Coinage Act, 1906, shall be conclusive. III of 1

Repeal of Ordinance III of 1917.

4. The Gold (Import) Ordinance, 1917, is hereby repealed. III of 1

A. P. MUDDIMAN,

Secretary to the Government of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Indian Legislative Council received the assent of the Governor General on the 27th September, 1917, and is hereby promulgated for general information :—

ACT No. XXIII OF 1917.

An Act further to amend the Presidency Small Cause Courts Act, 1882.

WHEREAS it is expedient further to amend the Presidency Small Cause Courts Act, 1882; It is hereby enacted as follows :—

Short title.

1. This Act may be called the Presidency Small Cause Courts (Amendment) Act, 1917.

Amendment of section 7, Act XV of 1882.

2. For the provisos in section 7 of the Presidency Small Cause Courts Act, 1882, the following shall be substituted, namely :—

"Provided that—

(1) no person shall be appointed to be Chief Judge of a Small Cause Court unless he is—

(a) an advocate of a High Court of Judicature established under the Indian High Courts Act, 1861, or the Government of India Act, 1915, or

24 & 25 Vict., c. 104.
5 & 6 Geo. 5, c. 61.

(b) a vakil or attorney of one of the said High Courts;

(2) no person shall be appointed to be a Judge of a Small Cause Court unless he is—

(a) an advocate, vakil or attorney of one of the said High Courts, or

(b) a Judge of a Court of Civil Judicature of not less than 5 years' standing; and

(3), of the persons so appointed to be Judges, including the Chief Judge, not less than one-third shall be advocates of one of the said High Courts."

A. P. MUDDIMAN,
Secretary to the Government of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Indian Legislative Council received the assent of the Governor General on the 27th September, 1917, and is hereby promulgated for general information :—

ACT NO. XXIV OF 1917.

An Act to amend certain enactments and to repeal certain other enactments.

WHEREAS it is expedient that certain formal amendments should be made in the enactments specified in the First Schedule;

AND WHEREAS it is also expedient that certain enactments specified in the Second Schedule, which have ceased to be in force otherwise than by express specific repeal, or have become unnecessary, should be expressly and specifically repealed; It is hereby enacted as follows:—

Short title.

1. This Act may be called the Repealing and Amending Act, 1917.

Amendment of certain enactments.

2. The enactments specified in the First Schedule are hereby amended to the extent and in the manner mentioned in the fourth column thereof.

Repeal of certain enactments.

3. The enactments specified in the Second Schedule are hereby repealed to the extent mentioned in the fourth column thereof.

Savings.

4. The repeal by this Act of any enactment shall not affect any Act or Regulation in which such enactment has been applied, incorporated or referred to;

and this Act shall not affect the validity, invalidity, effect or consequences of anything already done or suffered, or any right, title, obligation or liability already acquired, accrued, or incurred or any remedy or proceeding in respect thereof, or any release or discharge of or from any debt, penalty, obligation, liability, claim or demand, or any indemnity already granted, or the proof of any past act or thing;

nor shall this Act affect any principle or rule of law, or established jurisdiction, form or course of pleading, practice or procedure, or existing usage, custom, privilege, restriction, exemption, office or appointment, notwithstanding that the same respectively may have been in any manner affirmed, recognised or derived by, in or from any enactment hereby repealed;

nor shall the repeal by this Act of any enactment revive or restore any jurisdiction, office, custom, liability, right, title, privilege, restriction, exemption, usage, practice, procedure or other matter or thing not now existing or in force.

THE FIRST SCHEDULE.

AMENDMENTS.

(See Section 2.)

1	2	3	4
Year.	No.	Short title.	Amendments.
1870	VII	The Court-fees Act, 1870	In section 2, clause (*a*), after the words "St. George," the words "the Presidency of Fort William in Bengal" shall be inserted; and for the word "Bengal," the words "Bihar and Orissa" shall be substituted. In section 3, for the words "Statute 24 and 25 Victoria, Chapter 104, section 15" the following shall be substituted, namely:— "section 15 of the Indian High Courts Act, 1861, or section 107 of the Government of India Act, 1915."
1872	IX	The Indian Contract Act, 1872.	In section 133, after the word "principal" the word "debtor" shall be inserted.
1897	X	The General Clauses Act, 1897.	In section 3, to each of clauses (*3a*), (*5*), (*5a*), (*6*), (*8a*), (*8b*), (*30*), (*44a*), (*46*) and (*55a*), the following shall be added, namely:— "or the Government of India Act, 1915." In section 5, for sub-section (2), the following shall be substituted, namely:— "(2) Where any Act of the Governor General in Council is reserved, under section 68 of the Government of India Act, 1915, for the signification of His Majesty's pleasure thereon, then, if no later date is expressed, it shall come into operation, if assented to by His Majesty, on the day on which that assent is duly notified." To section 30, the following shall be added, namely:— "or section 72 of the Government of India Act, 1915."
1908	V	The Code of Civil Procedure, 1908.	In section 127, for the word "sanctioned" the word "approved" shall be substituted. In section 130, for the word "sanction" the word "approval" shall be substituted.

THE FIRST SCHEDULE—*contd.*

AMENDMENTS.

(*See Section 2.*)

1	2	3	4
Year.	No.	Short title.	Amendments.
1912	VI	The Indian Life Assurance Companies Act, 1912.	In section 28, for the words "publish in the Gazette of India and cause to be published in the local official Gazette of the Province in which the life assurance company has its principal place of business" the following shall be substituted, namely:—"cause to be published in such manner as he may direct, a summary of." And in the same section after the words "the preceding year" the words "by every life assurance company" shall be inserted and for the words "such accounts, balance sheets, abstracts, statements or other documents" the words "such summary" shall be substituted.
		Regulation by the Governor General in Council.	
1916	I	The Arakan Hill District Laws Regulation, 1916.	In Schedule 1, Part I, for the words "The Indian Airships Act, 1911" the words "The Indian Aircraft Act, 1911" shall be substituted.

THE SECOND SCHEDULE.

REPEALS.

(See Section 3.)

1	2	3	4
Year.	No.	Short title.	Extent of repeal.
1872	IX	The Indian Contract Act, 1872.	The second *Illustration* to section 21.
		Regulation by the Governor General in Council.	
1898	IV	The Peshawar Canals Regulation, 1898.	The whole Regulation, with effect from the 19th day of February, 1907.

A. P. MUDDIMAN,

Secretary to the Government of India.

GOVERNMENT OF INDIA.
LEGISLATIVE DEPARTMENT.

The following Act of the Indian Legislative Council received the assent of the Governor General on the 27th September, 1917, and is hereby promulgated for general information :—

ACT NO. XXV OF 1917.

An Act to amend the Sir Currimbhoy Ebrahim Baronetcy Act, 1913.

WHEREAS since the passing of the Sir Currimbhoy Ebrahim Baronetcy Act, 1913, Sir Currimbhoy Ebrahim has made a representation to the Governor of Bombay in Council to the effect that his original intention was that the Sinking Fund of Rs. 20,00,000 (twenty lakhs), referred to in the said Act, should be formed in a period of sixty years by carrying to the credit of the said fund annually and investing an amount equal to 00·61 per cent. calculated on the amount of the Sinking Fund to be so formed, and that the Repairs Fund of Rs. 2,00,000 (two lakhs), also referred to in the said Act, should be formed in a period of twenty years by carrying to the credit of that Fund annually and investing an amount equal to 3·72 per cent., calculated on the amount of the Repairs Fund to be so formed but that the said Act, owing to a mistake, provided that the said percentages should be carried to the credit of the said respective funds every six months instead of every year ;

IV of 1913.

AND WHEREAS under the orders of the Governor of Bombay in Council an inquiry into the matters aforesaid was directed to be held by the Advocate-General at Bombay who, after careful investigation and recording evidence, reported to the Governor of Bombay in Council that there had been a *bona fide* mistake in the drafting of the said Act and that the original intention of Sir Currimbhoy Ebrahim was that the percentages of Rs. 00·61 and Rs. 3·72 and no more should be set aside each year ;

AND WHEREAS it is expedient to amend sections 7 and 14 of the said Act for the purpose of giving effect to the intention aforesaid ; It is hereby enacted as follows :—

Short title.

1. This Act may be called the Sir Currimbhoy Ebrahim Baronetcy (Amendment) Act, 1917.

Amendment of sections 7 and 14 of Act IV of 1913.

2. (*1*) In sections 7 and 14 of the Sir Currimbhoy Ebrahim Baronetcy Act, 1913 (hereinafter called the said Act), for the words "six months" wherever they occur shall be substituted the word "year." IV of 1913.

(*2*) The said Act shall be read and construed as if the amendments hereby enacted had formed part of the said Act from its commencement.

A. P. MUDDIMAN,
Secretary to the Government of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Indian Legislative Council received the assent of the Governor General on the 27th September, 1917, and is hereby promulgated for general information :—

ACT NO. XXVI OF 1917.

An Act to validate certain transfers of property made prior to the 1st of January, 1915.

WHEREAS it is expedient to validate certain transfers of property made prior to the 1st of January, 1915; It is hereby enacted as follows :—

Short title and extent.

1. (*1*) This Act may be called the Transfer of Property (Validating) Act, 1917.

(*2*) It shall extend, in the first instance, to the United Provinces of Agra and Oudh, provided that the Governor General in Council may, by notification in the *Gazette of India*, extend it to any other part of British India specified in the notification.

Validation of certain transfers made prior to the 1st of January, 1915.

2. Where a mortgage or gift purports to have been effected by an instrument executed prior to the 1st of January, 1915, and such instrument is required by the Transfer of Property Act, 1882, to be attested, such mortgage or gift shall not be deemed to be invalid by reason only that any person who purported to attest such instrument as a witness did not see the executant sign it, provided that such person before signing his name on the instrument received from the executant a personal acknowledgment of his signature to the same.

Restoration of certain claims.

3. Where a claim under any such instrument executed prior to the 1st of January, 1915, has been wholly or in part dismissed, rejected, or withdrawn, after the 30th day of July, 1912 and before the commencement of this Act, in a Court of first instance or of revision or appeal, by reason only of the fact that some person who purported to attest such instrument as a witness, on having received before signing his name thereon a personal acknowledgment from the executant of his signature to the same, did not see the executant sign it, the case may, if the dismissal, rejection or withdrawal has had the effect of invalidating, in whole or in part, the said instrument as between persons claiming thereunder, be restored on review in accordance with the procedure provided by the Code of Civil Procedure, 1908, for review of judgments, on application in writing made within six months from the commencement of this Act; and on such restoration, the provisions of section 2 shall apply to such instrument : V of 1908.

Provided nevertheless—

(*1*) that every Court to whom such an application is made shall have a discretion to refuse the same if it is of opinion that such restoration would prejudice the rights of any transferee for value in good faith under any transfer made subsequent to the said 30th day of July 1912;

(*2*) that in the event of a decree being passed upon such application in favour of the applicant or his legal representative interest shall only be allowed under such instrument at the contractual rate up to the date of the original dismissal, rejection or withdrawal of such claim, and for a period of six months therefrom, and at the rate of 6 per cent. thereafter until realization ; and

(*3*) that in the event of the case being so restored the Court shall be bound by the finding of the former Court, by or before whom the case was dismissed, rejected or withdrawn, on any issue of fact which was heard and finally determined by it.

A. P. MUDDIMAN,

Secretary to the Government of India.

Government Gazette,

PUNJAB AND ITS DEPENDENCIES.

PUBLISHED BY AUTHORITY

LAHORE, FRIDAY, NOVEMBER 9, 1917.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART IV.

Bills introduced in the Indian Legislative Council, Reports of Select Committees, presented to the Council, and Bills published under Rule 23.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

NOTIFICATION.

Simla, the 26th October, 1917.

No. 42.—The Governor General has been pleased, under Rule No. 23 of the Rules for the Conduct of the Legislative Business of the Council of the Governor General, to order the publication in the Gazette of India and in the local official Gazettes in English, of the following Bill, together with the Statement of Objects and Reasons relating thereto, and the Bill and Statement of Objects and Reasons are accordingly hereby published for general information :—

BILL No. 21 OF 1917.

A Bill to consolidate and amend the law relating to Income-tax.

WHEREAS it is expedient to consolidate and amend the law relating to Income-tax ; It is hereby enacted as follows :—

Short title, extent, and commencement.

1. (*1*) This Act may be called the Indian Income-tax Act, 191 .

(*2*) It extends to the whole of British India and applies also within the dominions of Princes and Chiefs in India in alliance with His Majesty, to British subjects in those dominions who are in the service of the Government of India or of a local authority established in the exercise of the powers of the Governor General in that behalf, and to all other servants of His Majesty in those dominions ; and

(*3*) It shall come into force on the first day of April 191 .

Definitions.

2. In this Act, unless there is anything repugnant in the subject or context,—

"Agricultural income" means—

(*a*) any rent or revenue derived from land which is used for agricultural purposes and is either assessed to land-revenue or subject to a local rate assessed and collected by officers of Government as such,

(*b*) any income derived from—

(*i*) agriculture, or

(*ii*) the performance by a cultivator or receiver of rent-in-kind of any process ordinarily employed by a cultivator or receiver of rent-in-kind to render the produce raised or received by him fit to be taken to market, or

(*iii*) the sale by a cultivator or receiver of rent-in-kind of the produce raised or received by him, when he does not keep a shop or stall for the sale of such produce, or

(*iv*) any building owned and occupied by the receiver of the rent or revenue of any such land as is referred to in clause (*a*), or occupied by the cultivator, or the receiver of rent-in-kind, of any land with respect to which or the produce of which any operation mentioned in sub-clauses (*ii*) and (*iii*) is carried on :

Provided that the building is on or in the immediate vicinity of the land, and is a building which the receiver of the rent or revenue, or the cultivator or the receiver of the rent-in-kind, by reason of his connection with the land, requires as a dwelling-house, or as a store-house, or other out-building ;

"Assessee" means a person by whom income-tax is payable and includes a firm and a Hindu undivided family ;

"Business" includes any trade, commerce, or manufacture or any adventure or concern in the nature of trade, commerce or manufacture;

"Chief Revenue-authority" means the Board of Revenue or the Financial Commissioner in provinces where those authorities exist, and in any other case such authority as the Local Government may declare to be the Chief Revenue-authority for the purposes of this Act;

"Collector" includes any officer whom the Local Government may appoint to exercise or perform all or any of the powers or duties conferred by this Act on a Collector;

"Commissioner" includes any officer whom the Local Government may appoint to exercise or perform all or any of the powers or duties conferred by this Act on a Commissioner;

"Company" means a company as defined in the Indian Companies Act, 1913, and includes any association carrying on business in British India, whether incorporated or not, and whether its principal place of business is situate in British India or not; 1913.

"Local authority" includes any person legally entitled to the control or management of any municipal or local fund;

"Magistrate" means a Presidency Magistrate or a Magistrate of the first or second class;

"Prescribed" means prescribed by rules made under this Act;

"Principal officer," used with reference to a local authority or a company or any other public body or association not being a local authority or company, means—

(a) the secretary, treasurer, manager or agent of the authority, company, body or association, or

(b) any person connected with the authority, company, body or association upon whom the Collector has served a notice of his intention of treating him as the principal officer thereof;

"Year of assessment" means the twelve months ending on the 31st day of March next preceding that for which the assessment is to be made, or, if the accounts of the assessee have been made up within the said twelve months in respect of a year ending on any date other than the said 31st day of March, then at the option of the assessee the year ending on the day on which his accounts have so been made up:

Provided that, if this option has once been exercised by the assessee, it shall not again be exercised so as to vary the meaning of the expression "year of assessment" as then applicable to such assessee, except with the consent of the Collector and upon such conditions as he may think fit.

CHAPTER I.

TAXABLE INCOME.

3. (1) Save as hereinafter provided, this Act shall apply to all income from whatever source it is derived if it accrues or arises or is received in British India, or is, under this Act, deemed to accrue or arise or to be received in British India.

Application of Act.

(2) The following classes of income shall not be subject to this Act:—

(i) Any income derived from property held under trust or other legal obligation for religious or public charitable purposes in so far as that income is applied to those purposes. In this clause "charitable purpose" includes relief of the poor, education, medical relief and the advancement of any other object of general public utility.

(ii) The income of local authorities.

(iii) Any capital sum received in commutation of the whole or a portion of a pension, or in the nature of consolidated compensation for death or injuries, or in payment of any insurance policy.

(iv) Interest on securities which are held by, or are the property of, any Provident Fund to which the Provident Funds Act, 1897, applies, or any Provident Insurance Society to which the Provident Insurance Societies Act, 1912, is, or, but for an exemption under that Act, would be applicable. IX of 1897. V of 1912.

(v) Any special allowance, benefit or perquisite specifically granted to meet expenses wholly and necessarily incurred in the performance of the duties of an office or employment of profit.

(vi) Legacies and voluntary contributions or gifts of a non-recurring and casual nature.

(vii) Any perquisite or benefit which is neither money nor reasonably capable of being converted into money.

4. Agricultural income shall not be chargeable to income-tax, but the net amount of such income in excess of rupees one thousand which has been received by an assessee in the year of assessment shall be taken into account in determining the rate at which the tax shall be levied on any income chargeable to income-tax under this Act.

Agricultural income.

5. Save as otherwise provided by this Act the following classes of income shall be chargeable to income-tax in the manner hereinafter appearing, namely—

(i) Salaries.

(ii) Interest on securities.

(iii) Income derived from house property.

(iv) Income derived from business.

(v) Professional earnings.

(vi) Income derived from other sources.

6. (1) The tax shall be levied upon an assessee under the head "Salaries" in respect of any salary or wages, any annuity, pension or gratuity, and any fees, commissions, perquisites or profits received by him in lieu of, or in addition to, any salary or wages, which are paid by or on behalf of Government, a local authority, a company, or any other public body or association not being a local authority or company, or by or on behalf of any private employer where such employer has entered into an agreement with the Collector in accordance with the prescribed conditions to recover the

Salaries.

tax on behalf of Government, provided that the tax shall not be levied in respect of—

(i) any salary not exceeding Rs. 500 per mensem received by any member of His Majesty's Forces, or of His Majesty's Indian Forces, as the pay of an appointment which is ordinarily reserved exclusively for members of those Forces; or

(ii) any sum deducted under the authority of Government from the salary of any individual for the purpose of securing to him a deferred annuity or of making provision for his wife or children provided that the sum so deducted shall not exceed one sixth of the salary.

(2) Any income which would be chargeable under this head if paid in British India shall be deemed to be so chargeable if paid to a British subject in any part of India by Government or by a local authority established by the Governor General in Council.

Interest on securities.

7. The tax shall be levied upon an assessee under the head "Interest on securities" in respect of the interest payable on any security of the Government of India or on debentures or other securities for money issued by or on behalf of a local authority or a company:

Provided that no tax shall be levied on the interest payable on any security of the Government of India issued or declared to be income-tax free.

Income derived from house property.

8. The tax shall be levied upon an assessee under the head "Income derived from house property" in respect of the *bonâ fide* annual value of any house property of which he is the owner, subject to the following allowances, namely:—

(i) where the property is in the occupation of the owner, or where it is let to a tenant and the owner has undertaken to bear the cost of repairs, a sum equal to one-sixth of such value;

(ii) where the property is in the occupation of a tenant who has undertaken to bear the cost of repairs, the difference between such value and the rent paid by the tenant up to but not exceeding one-sixth of such value;

(iii) the amount of any annual premium paid to insure the property against risk of damage or destruction;

(iv) where the property is subject to a mortgage or charge or to a ground rent, the amount of any interest on such mortgage or charge or of any such ground rent;

(v) any sum paid on account of land-revenue;

(vi) in respect of collection charges and vacancies sums not exceeding the prescribed maxima.

For the purposes of this section and section 9, the expression "annual value" shall be deemed to mean the sum for which the property might reasonably be expected to let from year to year without reference to the question of repairs or taxes.

Income derived from business.

9. (1) The tax shall be levied on an assessee under the head "Income derived from business" in respect of the profits of any business carried on by him.

(2) Such profits shall be computed after making the following allowances, namely:—

(i) Any rent paid for the premises in which such business is carried on, or where the premises are owned by the assessee the *bonâ fide* annual value provided that when any substantial part of the premises is used as a dwelling house by the assessee the allowance under this sub-clause shall be such sum not exceeding two-thirds of such rent or value as the Collector may determine having regard to the proportional part so used;

(ii) in respect of repairs, where the assessee is the tenant only of the premises, and has undertaken to bear the cost of such repairs, the amount actually expended thereon, provided that if any substantial part of the premises is used by the assessee as a dwelling house a proportional part only of such amount not exceeding two-thirds thereof shall be allowed;

(iii) in respect of capital borrowed for the purposes of the business, where the payment of interest thereon is not in any way dependent on the earning of profits, the amount of the interest paid;

(iv) in respect of insurance against risk of damage or destruction of buildings or machinery and plant used for the purposes of the business, the amount of any premium paid in the year of assessment;

(v) in respect of current repairs to buildings or machinery and plant the amount actually expended thereon;

(vi) in respect of depreciation of such buildings or machinery and plant being the property of the assessee a sum not exceeding a percentage on the original cost thereof to be fixed by the Local Government for different classes of buildings or machinery and plant having regard to the estimated life thereof, in determining which it shall be assumed that current repairs are executed from time to time.

Provided that—

(a) no such allowance shall be made unless the amount claimed has actually been debited in the ordinary accounts of the business for the year of assessment; and the prescribed particulars have been duly furnished;

(b) when in any year the full allowance admissible has not been claimed the balance may be added to the allowance made for the following year or years, provided that in no single year shall an allowance be made of more than twice the amount of the maximum annual allowance admissible;

(c) the aggregate of the allowances made under this sub-head shall, in no case, exceed the original cost of the buildings or machinery and plant as the case may be ;

(vii) any sums paid on account of land-revenue ;

(viii) in respect of any expenditure (not being in the nature of capital expenditure) incurred solely for the purpose of earning such profits.

Professional earnings.

10. (1) The tax shall be levied upon an assessee under the head "Professional earnings" in respect of the profits of any profession followed by him.

(2) Such profits shall be computed after making allowance for any expenditure (not being in the nature of capital expenditure) incurred solely for the purposes of such profession, provided that no allowance shall be made on account of any personal expenses of the assessee.

(3) Professional fees paid in any part of India to a person ordinarily resident in British India shall be deemed to be income chargeable under this head.

Income derived from other sources.

11. (1) The tax shall be levied upon an assessee under the head "Income derived from other sources" in respect of income and profits of every kind and from every source (if not included under any of the preceding heads) with the exception of agricultural income.

(2) Such income and profits shall be computed after making allowance for any expenditure (not being in the nature of capital expenditure) incurred solely for the purpose of making such income or earning such profits, provided that no allowance shall be made on account of any personal expenses of the assessee.

Exclusions of a general nature.

12. (1) In computing the amount of the income chargeable to income-tax in the case of an assessee under any of the foregoing heads, no account shall be taken of any income which the assessee enjoys as a member of a company or of a firm or of an undivided Hindu family where the company, the firm or the family is liable to the tax.

(2) There shall also be excluded from the computation any sum paid by the assessee to effect an insurance on his own life or on the life of his wife or in respect of a contract for a deferred annuity on his own life or on the life of his wife :

Provided that the aggregate of any sums so excluded shall not, after taking into account any exemptions allowed in respect of like provision under the head "Salaries," exceed one-sixth of the income of the assessee which would apart from such exclusion and exemption be chargeable to income-tax.

Treatment of exemptions and exclusions in determining total income.

13. In computing the total income of an assessee for the purposes of Schedule I, salaries and deductions exempted under the proviso to section 6 (1), income mentioned in section 12 (1), and sums excluded under section 12 (2) shall be taken into account.

Taxable income.

14. Subject to the conditions hereinbefore set, out, income-tax shall be levied upon every assessee in the year beginning with the 1st day of April 191 , and in each subsequent year in respect of the aggregate amount of his income for the year of assessment chargeable under each of the heads mentioned in sections 6 to 11 (hereinafter called his taxable income) at the rates specified in Schedule I ;

Provided that, where the assessee is a company and the income of such company is rupees one thousand per annum or upwards, income-tax shall be levied at the maximum rate specified in Schedule I.

CHAPTER II.

DEDUCTIONS AND ASSESSMENT.

Payment.

15. (1) Income-tax shall, unless otherwise prescribed in the case of any security of the Government of India, be deducted in advance at the time of payment in respect of income chargeable under the following heads :—

(i) "Salaries ;" and

(ii) "Interest on securities."

(2) An employer or other person responsible for paying any income chargeable under the head "Salaries" shall at the time of payment deduct income-tax on the amount payable at the rate specified in Schedule I in respect of such amount, provided that if the payment is a recurring one and in respect of any period less than a year the rate shall be determined with reference to the amount which would be proportionately payable in a year. The deduction so made shall be treated as a payment of income-tax on account of the person from whose earnings the deduction was made and credit shall be given to him therefor in his next assessment under this Act.

(3) The person responsible for paying any income chargeable under the head "Interest on securities" shall, at the time of payment, deduct income-tax on the amount of the interest payable at the maximum rate specified in Schedule I. The deduction so made shall be treated as payment of income-tax on account of the owner of the security, and credit shall be given to him therefor in his next assessment under this Act :

Provided that, if the owner of the security obtains a refund of any portion of the tax in accordance with the provisions of this Act, no credit shall be given for the amount of such refund.

(4) All sums deducted in accordance with the provisions of sub-sections (2) or (3) shall be paid within the prescribed time by the person making the deduction to the credit of the Government of India or as the Governor General in Council directs.

(5) If any such person does not deduct and pay the tax as required by this section, he shall, without prejudice to any other consequences which he may incur, be deemed to be personally in default in respect of the tax.

(6) The power to deduct under this section shall be without prejudice to any other mode of recovery.

(7) In the case of income chargeable under any other head than those above mentioned the tax shall be payable by the assessee direct, and shall be the amount assessed under this Act.

16. The prescribed person in the case of every Government office, and the principal officer of every local authority, and of every company, and of every other public body or association not being a local authority or company, and every private employer who has agreed to recover the tax on behalf of Government shall prepare, and, on or before the fifteenth day of April in each year, deliver or cause to be delivered to the Collector, in the prescribed form, a return in writing showing—

Annual return.

(a) the name, and so far as it is known the address, of every person who is receiving at the date of the return, or has received during the year ending on that date, from the authority, company, body, association or private employer as the case may be, any income chargeable under the head 'Salaries' of such amount as may be prescribed not being less than Rs. 600 per annum;

(b) the amount of the income so received by each such person, and the time or times at which the same was paid;

(c) the amount deducted in respect of income-tax from each such person.

17. (1) The principal officer of every company shall prepare, and, on or before the fifteenth day of May in each year, deliver or cause to be delivered to the Collector, of the place in which its principal place of business in British India is situate, a return in the prescribed form and verified in the prescribed manner of the income from all sources of the company during the year of assessment.

Return by Assessees.

(2) In the case of any other person whose taxable income is, in the Collector's opinion, not less than one thousand rupees, the Collector of the place in which such person is resident shall serve a notice upon him requiring him to furnish, within such period as may be specified in the notice, a return in the prescribed form and verified in the prescribed manner setting forth (along with such other particulars as may be provided for in the notice) his income from all sources, during the year of assessment.

18. (1) If the Collector is satisfied that a return made under section 17 is correct and complete he shall make the assessment accordingly.

Assessment.

(2) If the Collector has reason to believe that a return made under section 17 is incorrect or incomplete, he may serve on the person who made the return a notice requiring him, on a date to be therein mentioned, either to attend at the Collector's office and produce, or to cause to be there produced for the inspection of the Collector, such accounts and documents as the Collector may require and any evidence on which the assessee may rely in support of the return.

(3) On the day specified in the notice, or as soon afterwards as may be, the Collector, after examining such accounts and documents, and hearing any evidence the assessee may produce and such other evidence as the Collector may require, shall, by an order in writing, determine the amount of the assessment.

19. If the principal officer of any Company or any other person fails to make a return under section 17(1) or (2) as the case may be, or having made a return, fails to attend or fails to comply with all the terms of a notice issued under section 18, the Collector shall make the assessment to the best of his judgment.

Failure to make a return or to attend.

20. If for any reason income chargeable under this Act has escaped assessment in any year, the Collector may at any time in the year next following assess such income and all the provisions of this Act shall apply accordingly.

Income escaping assessment assessable in following year.

21. When any assessment is made under this Chapter, the Collector shall serve on the assessee a notice of assessment in the prescribed form.

Notice of assessment.

22. (1) Any assessee objecting to the amount at which he is assessed or denying his liability to be assessed under this Act may, unless he or in the case of a Company the principal officer thereof has knowingly and wilfully failed to make a return under section 17 or to comply with all the terms of a notice served on him under section 18, apply by petition to the Commissioner to have the assessment revised.

Petition against assessment under this Act.

(2) The petition shall ordinarily be presented within thirty days of receipt of the notice of assessment; but the Commissioner may receive a petition after the expiration of that period if he is satisfied that the objector had sufficient cause for not presenting it within that period.

(3) The petition shall be in the prescribed form and verified in the prescribed manner.

23. The Commissioner shall fix a day and place for the hearing of the petition, and on the day and at the place so fixed, or on the day and at the place, if any, to which he has adjourned the hearing, shall hear the petition and pass such order thereon, whether by way of confirmation, reduction, enhancement, or cancellation of the assessment, and fixing such time for payment, as he thinks fit.

Hearing of petition.

24. The Commissioner may, of his own motion, call for the record of any assessment proceeding which has been taken by any officer subordinate to him, and make such inquiry and pass such orders thereon as he may think fit:

Power to review.

Provided that he shall not pass any order of enhancement without hearing the assessee or giving him a reasonable opportunity of being heard.

25. If the Collector or the Commissioner in making an assessment is satisfied that the assessee has concealed the particulars of his income or has deliberately furnished inaccurate particulars of such income, and has thereby returned it below its real amount, the Collector or the Commissioner may direct that the assessee shall pay on the difference between the amount of the assessment or the amount of the enhanced assessment as the case may be, and the amount originally returned by the assessee, income-tax at double the rate which would otherwise have been payable:

Penal assessment.

Provided that no such order shall be made unless the assessee has been heard or has been given a reasonable opportunity of being heard.

Power to summon witnesses, etc.

26. The Collector or Commissioner may, for the purposes of any proceeding under this Chapter, summon and enforce the attendance of any person and may examine him on oath or affirmation and may compel the production of documents by the same means and, as far as possible, in the same manner, as is provided in the case of a Civil Court by the Code of Civil Procedure, and that Code shall apply accordingly.

[...] of 1908.

Power to call for information.

27. The Collector or Commissioner may for the purposes of this Act—

(*1*) require any person to furnish a return, in the prescribed form, containing, to the best of his belief, the name and address of every person employed in his service who is receiving any income chargeable under the head "Salaries", of such amount as may be prescribed not being less than rupees six hundred per annum;

(*2*) require any company to furnish him with a return of the persons with their addresses for the time being appearing on the share register of the company and the amounts of the dividends paid or payable to each such person during the last year for which the company has made up its accounts;

(*3*) require any firm or Hindu undivided family to furnish him with a return of the partners in the firm or the adult male members of the family, as the case may be, and of their addresses;

(*4*) require any person whom he has reason to believe to be a trustee, guardian, or agent to furnish him with a return of the names of the persons for or of whom he is trustee, guardian, or agent and of their addresses.

Legal duty to furnish information.

28. A person required to furnish any information under section 27 shall be legally bound to furnish the same in such manner and within such time as may be specified in the requisition for the information.

CHAPTER III.

LIABILITY IN SPECIAL CASES.

Married women.

29. The income of a married woman who is living with her husband shall, for the purposes of this Act, be deemed to be the income of the husband, and the same shall be chargeable in the name of the husband: provided that a married woman who is living with her husband but who carries on any business independently of him shall in respect of the income of such business be chargeable separately as if she were actually unmarried.

Guardians, trustees and agents.

30. In the case of any guardian, trustee or agent of any person being a minor, lunatic or idiot or residing out of British India (all of which persons are hereinafter in this section included in the term beneficiary) being in receipt on behalf of such beneficiary of any taxable income the tax shall be levied upon and recoverable from such guardian, trustee or agent as the case may be, in like manner and to the same amount as it would be leviable upon and recoverable from any such beneficiary if of full age, sound mind, or resident in British India, and in direct receipt of such income, and all the provision of this Act shall apply accordingly.

Courts of Wards, &c.

31. In the case of taxable income which is received by the Courts of Wards, the Administrators General, the Official Trustees or by any receiver or manager (including any person whatever his designation who in fact manages property on behalf of another) appointed by or under any order of a Court, the tax shall be levied upon and recoverable from such Court of Wards, Administrator General, Official Trustee, receiver or manager in the like manner and to the same amount as it would be leviable upon and recoverable from any person on whose behalf such income is received, and all the provisions of this Act shall apply accordingly.

Non-residents.

32. (*1*) In the case of any person residing out of British India all profits or gains accruing or arising to such person, whether directly or indirectly, through or from any business connection in British India, shall be deemed to be income accruing or arising within British India and shall be chargeable to income-tax in the name of the agent of any such person and such agent shall be deemed to be for all the purposes of this Act the assessee in respect of such income-tax:

Provided that any arrears of tax may be recovered also in accordance with the provisions of this Act from any assets of the non-resident person which are, or may at any time come, within British India.

(*2*) Where a person not resident in British India, and not being a British subject or a firm or company constituted within His Majesty's dominions or a branch thereof, carries on business with a person resident in British India, and it appears to the Collector or the Commissioner, as the case may be, that, owing to the close connection between the resident and the non-resident person and to the substantial control exercised by the non-resident over the resident, the course of business between those persons can be so arranged, and is so arranged, that the business done by the resident in pursuance of his connection with the non-resident produces to the resident either no profits or less than the ordinary profits which might be expected to arise in that business, the profits derived therefrom or which may reasonably be deemed to have been derived therefrom, shall be chargeable to income-tax in the name of the resident person who shall be deemed to be for all the purposes of this Act the assessee in respect of such income-tax.

Agent to include persons treated as such.

33. Any person employed by, or on behalf of a person residing out of British India or having any business connection with such person, upon whom the Collector has caused a notice to be served of his intention of treating him as the agent of the non-resident person shall, for the purposes of this Act, be deemed to be such agent.

CHAPTER IV.

RECOVERY OF TAX.

Tax when payable.

34. The amount of income-tax specified as payable in a notice of assessment or an order under section 23 or section 24 of this Act, shall be paid within

the time at the place and to the person mentioned in the notice or order, or if a time is not so mentioned then on or before the first day of the second month following the date of the notice or order and any assessee failing so to pay shall be deemed to be in default, provided that when an assessee has presented a petition under section 22 he shall not be deemed to be in default as long as such petition is undisposed of.

Mode and time of recovery.

35. (*1*) When an assessee is in default in making a payment of income-tax the Collector, in his discretion, may recover from him a sum not exceeding double the amount of the tax either as if it were an arrear of land-revenue or by any process enforceable for the recovery of an arrear of any municipal tax or local rate imposed under any enactment for the time being in force in any part of the territories administered by the Local Government to which the Collector is subordinate.

(*2*) If any assessee is in receipt of any income chargeable under the head "Salaries," the Collector may require any person paying the same to deduct from any payment subsequent to the date of such requisition any sum recoverable under sub-section (*1*) and such person shall comply with any such requisition.

(*3*) The Local Government may direct by what authority any powers or duties incident under any such enactment as aforesaid to the enforcement of any process for the recovery of a municipal tax or local rate shall be exercised or performed when that process is employed under sub-section (*1*) for the recovery of income-tax.

(*4*) The Local Government may direct, with respect to any specified area, that income-tax shall be recovered therein, with, and as an addition to, any municipal tax or local rate by the same person and in the same manner as the municipal tax or local rate is recovered.

(*5*) No proceedings for the recovery of any sum payable under this Act shall be commenced after the expiration of one year from the last day of the year in respect of which the demand is made.

CHAPTER V.

REFUNDS.

Refund to individual shareholders and owners of securities.

36. If—

(*a*) a shareholder in a company who has received any dividend from the company during the year of assessment; or

(*b*) the owner of a security from the interest on which income-tax has been deducted in accordance with the provisions of section 15;

satisfies the Collector that his total income from all sources in the year of assessment was less than any one, as the case may be, of the amounts specified in Schedule II, he shall be entitled, at his option, to a refund of, or credit for, a sum calculated on such dividend or interest at the rates specified in the same Schedule against each such amount.

Limitation of claims for refund.

37. No claim to any refund of income-tax shall be allowed, unless it is made within one year from the last day of the year to which the claim relates.

CHAPTER VI.

OFFENCES AND PENALTIES.

Failure to make payments or deliver returns or statements.

38 (*1*) If a person fails—

(*a*) to deduct and pay any tax as required by section 15 or under section 35 (*2*);

(*b*) to deliver or cause to be delivered to the Collector in due time the return mentioned in section 16 or section 17; or

(*c*) to attend or to produce, or cause to be produced, on or before the date mentioned in a notice under section 18 such accounts and documents as are referred to in the notice,

he shall, on conviction before a Magistrate be punishable with fine which may extend to ten rupees for every day during which the default continues.

(*2*) The Commissioner may remit wholly or in part any fine imposed under this section.

False statement in declaration.

39. If a person makes a statement in a verification mentioned in section 17 or section 22 (*3*) which is false, and which he either knows or believes to be false or does not believe to be true, he shall be deemed to have committed the offence described in section 177 of the Indian Penal Code. XLV of 1860

Prosecution to be at instance of Collector.

40. (*1*) A person shall not be proceeded against for an offence under section 38 or section 39 except at the instance of the Collector.

(*2*) The Collector may stay any such proceeding or compound any such offence.

Disclosure of information by public servant.

41. All particulars contained in any statement or return made or furnished under the provisions of this Act shall be treated as confidential, and if a public servant discloses any particulars contained in any statement, or return made or furnished under this Act he shall be punishable with imprisonment which may extend to six months and shall also be liable to fine:

Provided that no prosecution shall be instituted under this section except with the previous sanction of the Local Government.

Sections 193 and 228 of Penal Code to apply to proceedings.

42. Every proceeding before a Collector or a Commissioner under Chapter I of this Act shall be deemed to be a "judicial proceeding," within the meaning of sections 193 and 228 of the Indian Penal Code. XLV of 18[60]

CHAPTER VII.

MISCELLANEOUS.

Power to make rules.

43. (*1*) The Governor General in Council may make rules for carrying out the purposes of this Act and for the ascertainment and determination of

any class of income, and may delegate to a Local Government the power to make such rules so far as regards the territories subject to that Government.

(2) Without prejudice to the generality of the foregoing power such rules may—

(a) provide for the determination of net agricultural income,

(b) when income is derived in part from agriculture and in part from business, prescribe the manner, whether with reference to a class or in particular cases, by which the taxable income shall be arrived at,

(c) prescribe the manner in which and the procedure by which the taxable income of insurance companies shall be arrived at,

(d) prescribe the manner in which and the procedure by which the taxable income of persons not resident in British India or of persons deemed to be assessees in respect thereof, shall be arrived at,

(e) prescribe the procedure to be followed on applications for refunds,

(f) provide for any matter which by this Act is to be prescribed.

(3) Rules made under this section shall be published in the official Gazette.

Power to make exemptions.

44. The Governor General in Council may, by notification in the Gazette of India, exempt from liability to the tax any class of income or the whole or any part of the income of any class of persons.

Receipts and their contents.

45. When any money is paid under this Act to the Collector or is recovered thereunder by him he shall give a receipt for the same, specifying the prescribed particulars.

Service of notices.

46. A notice or requisition under this Act may be served on the person therein named either by post, or by the delivery or tender to him of a copy of the notice or requisition in the manner provided by the Code of Civil Procedure, 1908, for the service of summons. 08.

Power to declare principal place of business or residence.

47. (1) When an assessee has several places of business in territories subject to different Local Governments the Governor General in Council may declare which of those places shall, for the purposes of this Act, be deemed to be his principal place of business.

(2) When an assessee has several places of business in the territories subject to a single Local Government, that Government may declare which of them shall, for the purposes of this Act, be deemed to be his principal place of business.

(3) The powers given by this section may be delegated to, and exercised by, such officers as the Governor General in Council or the Local Government, as the case may be, may appoint in this behalf.

Saving in favour of payers of capitation-taxes.

48. Where a person is in respect of any period assessed to income-tax, under this Act, he shall not in respect of that period be assessed to the capitation-tax, or the land-rate in lieu thereof, levied under the Burma Land and Revenue Act, 1876. II of 1876.

Indemnity.

49. Every person deducting, retaining or paying any tax in pursuance of this Act in respect of income belonging to another person, is hereby indemnified for the deduction, retention or payment thereof.

Powers exerciseable from time to time.

50. All powers conferred by, or conferrable under, this Act may be exercised from time to time as occasion requires.

Delegation of certain powers of Local Government.

51. The Local Government may, by notification in the local official Gazette, delegate to the Chief Revenue-authority all or any of the powers conferred on it by this Act for the appointment of officers to exercise or perform the powers or duties of Collectors or Commissioners and all or any of the powers conferred on it by sections 35 (3), 35 (4) and the proviso to section 41.

Statement of case by Chief Revenue-authority to High Court or Chief Court.

52. (1) If the Chief Revenue-authority feels doubt in regard to any matter that has actually arisen as to the interpretation of any of the provisions of this Act or of any rule thereunder it may, either on its own motion or on reference from any Revenue officer subordinate to it, draw up a statement of the case, and refer it, with its own opinion thereon:—

(a) if the case arises in the provinces of Madras or Bombay—to the High Court of Judicature at Madras or Bombay, as the case may be;

(b) if it arises in the United Provinces of Agra and Oudh or in the province of Ajmer—to the High Court of Judicature at Allahabad;

(c) if it arises in the province of Bihar and Orissa—to the High Court of Judicature at Patna;

(d) if it arises in the province of the Punjab or in the North-West Frontier Province or in British Baluchistan or in the province of Delhi—to the Chief Court of the Punjab;

(e) if it arises in the Central Provinces—to the High Court of Judicature at Bombay;

(f) if it arises in the province of Burma—to the Chief Court of Lower Burma;

(g) if it arises in any other part of British India—to the High Court of Judicature at Fort William in Bengal.

(2) Every such case shall be decided by not less than three Judges of the High Court or Chief Court to which it is referred, and in case of difference the opinion of the majority shall prevail.

(3) If the High Court or Chief Court is not satisfied that the statements contained in the case are sufficient to enable it to determine the

questions raised thereby, the Court may refer the case back to the Revenue-authority by which it was started, to make such additions thereto or alterations therein as the Court may direct in that behalf.

(4) The High Court or Chief Court, upon the hearing of any such case, shall decide the questions raised thereby, and shall deliver its judgment thereon containing the grounds on which such decision is founded, and shall send to the Revenue-authority by which the case was started a copy of such judgment under the seal of the Court and the signature of the Registrar; and the Revenue-authority shall dispose of the case accordingly or if the case arose on reference from any Revenue officer subordinate to it, shall forward a copy of such judgment to such officer who shall dispose of the case conformably to such judgment.

53. No suit shall be brought in any Civil Court to set aside or modify any assessment made under this Act and no prosecution suit or other proceeding shall lie against any Government officer for anything in good faith done or intended to be done under this Act.

Bar of suits in Civil Court.

54. The enactments mentioned in Schedule III are hereby repealed to the extent specified in the fourth column thereof:

Repeal.

Provided that such repeal shall not affect the liability of any person to pay any sum due from him under any of the said enactments.

SCHEDULE I.

(*See section 14.*)

Rates of Tax.

Total income.	Rate.
1. When the total income from all sources to which the Act applies is less than Rs. 1,000.	*Nil.*
2. When the total income from all sources to which the Act applies is Rs. 1,000 or upwards but is less than Rs 2,000.	Four pies in the rupee.
3. When the total income from all sources to which the Act applies is Rs. 2,000 or upwards but is less than Rs. 5,000.	Five pies in the rupee.
4. When the total income from all sources to which the Act applies is Rs. 5,000 or upwards but is less than Rs. 10,000.	Six pies in the rupee.
5. When the total income from all sources to which the Act applies is Rs. 10,000 or upwards but is less than Rs. 25,000.	Nine pies in the rupee.
6. When the total income from all sources to which the Act applies is Rs. 25,000 or upwards.	One anna in the rupee.

SCHEDULE II.

(*See section 36.*)

Rates of Refund.

Amount.	Refund.
1 Less than Rs. 1,000...	One anna in the rupee.
2. Rs. 1,000 or upwards but less than Rs. 2,000.	Eight pies in the rupee.
3 Rs. 2,000 or upwards but less than Rs. 5,000.	Seven pies in the rupee.
4. Rs. 5,000 or upwards but less than Rs. 10,000.	Six pies in the rupee.
5. Rs. 10,000 or upwards but less than Rs. 25,000.	Three pies in the rupee.

SCHEDULE III.

(*See section 54.*)

Enactments Repealed.

1	2	3	4
Year.	No.	Short title.	Extent of Repeal.
1886	II	The Indian Income-tax Act, 1886.	So much as has not been repealed.
1897	XIV	The Indian Short Titles Act, 1897.	So much of the schedule as relates to the Indian Income-tax Act, 1886.
1903	XI	The Indian Income-tax (Amendment) Act, 1903.	So much as has not been repealed.
1914	IV	The Decentralization Act, 1914.	So much of the schedule as relates to the Indian Income-tax Act, 1886.
1916	V	The Indian Income-tax (Amendment) Act, 1916.	The whole.
1917	VII	The Indian Income-tax (Amendment) Act, 1917.	The whole.

STATEMENT OF OBJECTS AND REASONS.

The present Bill, which practically recasts the whole of the Indian Income-tax Act, 1886 (II of 1886), has a three-fold purpose. In the first place, it remedies certain inequalities in the assessment of individual taxpayers under the existing law, which have become especially apparent since a graduated scale of the tax was introduced by Act V of 1916. Secondly, it defines more precisely than the existing Act the methods whereby income and profits of various descriptions are to be calculated for income tax purposes, so removing a defect which has led to some lack of uniformity in the assessing standards of different provinces. And, lastly, it effects a number of improvements in the machinery of assessment which experience has shown to be essential for the efficient and equitable working of the tax.

2. The recent introduction of graduated rates of income tax makes it necessary to abandon the system of assessing the tax separately on the different sources of income falling under the four Parts of the second schedule to Act II of 1886, since with this system an assessee deriving his income from more than one source may be called on to pay appreciably less than a person of equal taxable capacity who possesses one source of income alone. One of the main objects of the present Bill is accordingly to bring together all sources of an assessee's income for the purpose of determining the rate at which he shall be assessed on each part of it. This object is effected by clause 14 and schedule I of the present Bill, which provide that the rate at which the tax shall be assessed on all income which under the provisions of the Act is chargeable to the tax (called taxable income) shall be determined by the total income, enjoyed by the assessee, to which the Act applies.

3. A distinction is drawn by the provisions in chapter I and schedule I of the Bill between "total income" which determines the rate at which the tax is levied, and "taxable income" which determines the amount on which the tax is levied. *The rate at which the tax is levied* on an assessee will be determined by his total income accruing, arising or received in British India (or deemed to do so under the Bill) after omitting therefrom the receipts specified in clause 3 (2) and deducting the allowances mentioned in clauses 8, 9 (2), 10 (2), and 11 (2) of the Bill; and also omitting under clause 4 of the Bill, the expenses incurred in earning agricultural income, including any land revenue payment, and the first thousand rupees of net agricultural income. In calculating *the amount on which the tax is levied* these reductions will also be made: but an assessee will further be entitled to subtract from the residual amount—

(*i*) Any salary which fulfils the conditions of clause 6 (1) (*i*) of the Bill.

(*ii*) Any sums which he has spent on the purchase of an annuity or for similar insurance purposes, provided they fulfil the conditions laid down in clauses 6 (1) (*ii*) and 12 (2) of the Bill.

(*iii*) Under the proviso to clause 7 of the Bill, any interest which he has received from a security of the Government of India issued or declared to be income-tax free.

(*iv*) Under clause 12 (1) of the Bill any interest which he has received as a member of a company, or of a firm or undivided Hindu Family, where the tax has been paid or is payable, by the company, firm, or family.

(*v*) Agricultural income.

4. Of these items of abatement only that relating to agricultural income calls for any special comment.

As has already been explained in paragraph 1 above, the Bill is a Bill to improve the machinery of assessment, and to remove existing inequalities in the burdens which the tax lays on individual assessees except in so far as improved methods of assessment will result in a higher revenue, the Bill is not designed, either by altering the rates of the tax or otherwise, to raise money, and for this reason it retains the existing exemption from the tax of agricultural incomes. But with the present system of income-tax graduation, under which an assessee's rate of assessment increases in accordance with his means, it is obviously equitable that in assessing the rate on which a person should pay on his non-agricultural income his income from agriculture should be taken into account: otherwise, a wealthy landlord possessed also of some non-agricultural income might pay on the latter at rates intended only for the poor. Accordingly, the Bill provides for the inclusion of net agricultural income in "total income": but as a concession, more particularly to persons of small means, clause 4 lays down that the first thousand rupees of net agricultural income shall not be taken into account in determining either the rate of the tax or the amount on which it will be levied.

5. The income determining the assessment, both as regards the rate and amount of the tax, will, under clause 14 of the Bill read with the definition of "year of assessment" in clause 2, be that actually accruing in the twelve months preceding the financial year for which the assessment is made, or at the assessee's option, any period of twelve months for which his accounts have been made up ending within the year preceding that financial year. Under the existing Act the tax chargeable on account of "salaries" and "interest on securities" is deducted at the time of payment of the salary or interest by the officer responsible for making the payment, and this procedure will be continued. But such deductions will, under clause 15 of the Bill, be treated merely as payments in advance on account of the assessment to be made in the following year; and, if it is found that any deduction has been effected at a rate which is not that applicable to the assessee's total income, an adjustment will be made at that assessment. In addition, the existing procedure for obtaining refunds of income-tax deducted from interest on securities is retained by clause 36 of the Bill.

6. Under the existing Act it is not incumbent on a Collector to obtain from any assessee a return of his income, and where the income is estimated at less than two thousand rupees, the assessee is not ordinarily served with a personal notice of assessment. The result is that many persons have no opportunity of representing the amount of their incomes before an *ex-parte* assessment has been made on them, and they have to seek recourse to a petition to the Collector, if they consider their assessment inequitable. Now that the rates of taxation have

been enhanced, it is desirable, in the interests both of assessees and of Government, that Collectors should obtain returns of income in all cases before they make an assessment, and should also, if they doubt the correctness of any return, call such evidence as may be necessary to test it before coming to their decision. Clause 17 of the Bill accordingly provides for the service by the Collector of a notice on every person whom he proposes to assess to income tax, requiring him to furnish a return of his income; and clause 18 enables the Collector to call upon an assessee to produce evidence of the correctness of his return. In addition, clause 18 empowers the Collector to utilise any evidence bearing on the assessment which he may obtain of his own motion, while under clauses 26 and 27 he can enforce the attendance of any person, including the assessee, for this purpose and compel the production of the information that he requires. Clause 21 requires personal notices of assessment to be sent to all assessees.

7. Assessments conducted in this manner should be made with much greater certitude than hitherto and it becomes unnecessary to retain the procedure, whereby a person objecting to his assessment by the Collector petitions the Collector against it: all evidence now produced before the Collector in objection proceedings will, under the provisions of the Bill, be available to him at the earlier stage when the assessment is being framed. A petition against an assessment finally made by the Collector will, therefore, under clause 22 of the Bill, lie only to the Commissioner, but such petitions will subject to the conditions of that clause, be allowed universally and will not, as at present, be confined (subject to the Commissioner's discretion) to cases in which the tax assessed is Rs. 250 or upwards.

8. Section 31 of the existing Act, providing that an assessee may compound for the tax over a series of years has been omitted. Compositions already made will not be affected, and Collectors will be empowered, either by rule or executive order, to make similar arrangements in future subject to such conditions as it may be thought fit to lay down.

9. Section 33 of the existing Act, providing in certain circumstances for amendment of assessment has also been omitted. This section is no longer required, now that the tax is based on income actually accruing.

10. The Bill contains a number of other alterations in and additions to the present law: these are, where comment appears to be necessary, discussed in the Notes on Clauses, appended to this Statement.

SIMLA;
The 26th October, 1917.

W. S. MEYER.

NOTES ON CLAUSES.

[*Where sections are mentioned, the reference is to the Indian Income Tax Act (II of 1886).*]

Clause 3 (2) (i).—Section 5 (1) (*e*) of the Act has been expanded to make it clear that income derived from property employed for religious or public charitable purposes is only exempt from income tax to the extent to which it is applied to those purposes, and also to make it clear that voluntary dedications are not exempt.

Clause 3 (2) (ii), (iii) and (iv).—These exemptions are already in force either by rule or practice.

Clause 3 (2) (vi).—Under this sub-clause, following the English practice, the recipient of a voluntary contribution or gift will not be liable to income tax on it, while the donor will not be permitted to claim an allowance on its account in calculating *his* total or taxable income.

Clause 6 (1).—The term "salaries" is, for the purposes of the Bill, confined by this clause to salaries, annuities, etc., from which income tax is deducted at the source. Salaries, etc., paid by private employers, who have not made arrangements with the Income Tax Collector for deducting the tax at the time of payment, will, therefore, be assessed under clause 11 as "income derived from other sources."

Clause 8.—Section 24 of the Act is expanded so as to apply to all house property, whether occupied by the owner or not, and the allowances which can be claimed are specifically stated, as in the past there has been some diversity of practice in the matter. It will be observed that no allowance can be claimed on account of municipal taxes.

Clause 9 (2).—The allowances which can be claimed in computing profits are specifically stated to prevent the diversity of practice which has occurred in the past.

Clause 29.—This clause has been adopted from the English law and provides for the separate taxation of the independent income of married women.

Clause 32.—Much difficulty has been experienced in the past in adequately assessing the Indian profits of foreign non-resident companies or firms trading in India either through branches, or through subsidiary companies or firms, or through agencies. Sub-clause (2) of this clause, which follows the lines of the English law, *viz.*, section 31 (3) of the Finance (No. 2) Act of 1915, is designed to meet the cases of these non-resident companies or firms, and it is proposed, when the Bill becomes law, to issue a rule under clause 43 (2) (*d*), which will enable them to be taxed on a percentage of their turnover, or on some proportion of their total profits taken to represent the Indian profits, if their actual Indian profits cannot be ascertained in any other way.

Clause 52—This clause has been adopted with necessary modifications from sections 57 to 59 of the Indian Stamp Act (II of 1899).

A. P. MUDDIMAN,
Secretary to the Government of India.

Government Gazette,

PUNJAB AND ITS DEPENDENCIES.

PUBLISHED BY AUTHORITY.

LAHORE, FRIDAY, NOVEMBER 30, 1917.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART IV.

Bills introduced in the Indian Legislative Council, Reports of Select Committees, presented to the Council, and Bills published under Rule 23.

GOVERNMENT OF INDIA.
LEGISLATIVE DEPARTMENT.

The following Bill was introduced in the Indian Legislative Council on the 26th September 1917:—

No. 20 of 1917.

A Bill further to amend the Code of Criminal Procedure, 1898, and the Court-fees Act, 1870.

NOTE:—(a) The additions to, or alterations of, the Bill as introduced which the Committee recommend are printed in italics.

(b) The clauses of the Bill as revised by the Committee have been re-numbered but the marginal references in square brackets indicate the original clauses as referred to in the Report of the Committee.

WHEREAS it is expedient further to amend the Code of Criminal Procedure, 1898, and the Court-fees Act, 1870; It is hereby enacted as follows:—

Short title.

1. This Act may be called the Code of Criminal Procedure (Amendment) Act, 191 .

Amendment of section 10, Code of Criminal Procedure, 1898.

2. In section 10 of the Code of Criminal Procedure, 1898 (hereinafter called the said Code),—

(*i*) In sub-section (*2*), the words "for a period not exceeding six months" shall be omitted and after the words "under this Code", the words "or under any other law for the time being in force" shall be inserted.

(*ii*) After sub-section (*2*), the following sub-section shall be added, namely:—

"(*3*) For the purposes of sections 192 *and* 407 (*2*), such Additional District Magistrate shall be deemed to be subordinate to the District Magistrate."

Amendment of section 18, Code of Criminal Procedure, 1898.

3. After sub-section (*2*) of section 18 of the said Code, the following sub-sections shall be added, namely:— *Cf. s.* 14 (*2*). **[Cl. 3.]**

"(*3*) A Presidency Magistrate may be appointed under this section for such term as the Local Government may, by general or special order, direct.

"(*4*) The Local Government may appoint any *Presidency Magistrate* to be an Additional Chief Presidency Magistrate and such Additional Chief Presidency Magistrate shall have all or any of the powers of a Chief Presidency Magistrate under this Code or *under* any other law for the time being in force, as the Local Government may direct." *Cf. s.* 10 (*2*).

Amendment of section 21, Code of Criminal Procedure.

4. In sub-section (*2*) of section 21 of the said Code, after the words "Presidency Magistrates" the words "including Additional Chief Presidency Magistrates" shall be inserted. **[Cl. 4.]**

Amendment of section 29, Code of Criminal Procedure, 1898.

5. *In sub-section* (*1*) *of section 29 of the said Code, after the words "provisions of" the words and figures "section 10 and" shall be inserted.* **[Cl. 4-A.]**

Amendment of section 35, Code of Criminal Procedure, 1898.

6. (*1*) In section 35 of the said Code— **[Cl. 5.]**

(*i*) In sub-section (*1*), for the words "When a person is convicted at one trial of two or more distinct offences, the Court may," the following shall be substituted, namely:—

"When a person is convicted at one trial of two or more offences, the Court may, subject

XLV of 1860. to the provisions of section 71 of the Indian Penal Code,"

(ii) In sub-section (3), for the word "aggregate" the words "the aggregate of consecutive" shall be substituted.

(2) The *Explanation* and *Illustration* to this section are hereby repealed.

[Cl. 6.] 7. In section 40 of the said Code, *for the word "transferred", in both places where it occurs, the word "appointed" shall be substituted, and the words "continue to" shall be omitted.*

Amendment of section 40, Code of Criminal Procedure, 1898.

[Cl. 7.] 8. In sub-section (1) of section 44 of the said Code—

Amendment of section 44, Code of Criminal Procedure, 1898.

(i) *After the figures "148" the figures "231, 232, 233, 234, 235, 236, 237, 238,"* shall be inserted, and

(ii) for the word and figures "and 460" the figures, letters and word "460, 489A, 489B, 489C and 489D" shall be substituted.

[Cl. 8.] 9 In section 45 of the said Code—

Amendment of section 45, Code of Criminal Procedure, 1898.

(1) In sub-section (1)—

(i) For the word "obtain" the words "possess or obtain" shall be substituted :

(ii) To clause (d), after the words "suspicious circumstances," the following words shall be added, namely :—

"or the discovery in or near such village of any corpse *or part of a corpse*, in circumstances which lead to a reasonable suspicion that such a death has occurred ; *or the disappearance from such village of any person in circumstances which lead to a reasonable suspicion that an offence has been committed in respect of such person ;*"

(iii) In clause (e), after the word "*namely*" the figures "*231, 232, 233, 234, 235, 236, 237, 238,*" shall be inserted, and for the word and figures "and 460" the figures, letters and word "460, 489A, 489B, 489C and 489D" shall be substituted.

(2) In sub-section (3), after the words "District Magistrate," the words "or Sub-divisional Magistrate" shall be inserted.

[Cl. 8-A.] 10. (i) *In sub-section* (1), first, *of section 54 of the said Code, after the words "so concerned" the following shall be added, namely :—*

Amendment of section 54, Code of Criminal Procedure, 1898.

"or for whose arrest a requisition has been received from a police officer who might lawfully have made the arrest himself;"

(ii) *After sub-section (2) of the same section, the following sub-section shall be added, namely :—*

"(3) The term 'police-officer' in this section shall be deemed to include such village officers as may be either generally or specially authorised by the Local Government in this behalf."

[Cl. 8-B.] 11. *In sub-section (1) of section 56 of the said Code, after the words "police station", the words "or any police-officer making an investigation under Chapter XIV" shall be inserted.*

Amendment of section 56, Code of Criminal Procedure, 1898.

12. For sub-section (1) of section 59 of the said Code, the following sub-section shall be substituted, namely :— [Cl. 9.]

Amendment of section 59, Code of Criminal Procedure, 1898.

"(1) Any private person may arrest any person who in his view commits a non-bailable and cognizable offence, or any proclaimed offender, and shall, without unnecessary delay, make over any person so arrested to a police-officer, or, in the absence of a police-officer, shall take *such person or cause him* to be taken in custody to the nearest police-station."

Arrest by private persons.

13. After sub-section (6) of section 88 of the said Code, the following sub-sections shall be inserted, namely :— [Cl. 11.]

Amendment of section 88, Code of Criminal Procedure, 1898.

"(6a) If any claim is preferred *to*, or objection made to the attachment of, any property under this section within six months *from* the date of such attachment, by any person other than the proclaimed person, on the ground that the claimant or objector has an interest in *such property and that such interest is not liable to attachment under this section*, the Court shall investigate the claim *or objection* and *may allow or disallow it in whole or in part* :

Disposal of claims to property attached.

Cf. Civil Procedure Code, Order 21, rule 58.

"Provided (a) that no such investigation shall be made if in the opinion of the Court the claim or objection has been designedly or unnecessarily delayed : *and*

(b) *that any claim preferred or objection made within the period allowed by this sub-section may, in the event of the death of the claimant or objector, be continued by his legal representative.*

"(6b) *Claims or objections under sub-section (6a) may be preferred or made in the Court by which the order of attachment is issued, or if the claim or objection is in respect of property attached under an order endorsed by a District Magistrate or Chief Presidency Magistrate in accordance with the provisions of sub-section (2), in the Court of such Magistrate.*

"(6c) *Any person whose claim or objection has been disallowed in whole or in part by an order* under sub-section (6a) may, *within a period of one year from the date of such order*, institute a suit to establish the right which he claims *in respect of* the property in dispute ; but subject to the result of such suit, if any, the order shall be conclusive."

14. (i) *In sub-section (1) of section 103 of the said Code, after the words "witness the search," the following shall be inserted, namely :—* [Cl. 12.]

Amendment of section 103, Code of Criminal Procedure, 1898.

"and may, if necessary, issue an order in writing to them or any of them so to do".

(ii) After sub-section (4) of *the same* section the following sub-section shall be added, namely :—

"(5) Any person who, without reasonable cause, refuses or neglects to attend and witness a search under this section, when called upon to do so *by an order in writing*, shall be *deemed to have committed an offence* under section 187 of the Indian Penal Code." XLV of 1860.

[Cl. 13.] Amendment of section 106, Code of Criminal Procedure, 1898.

15. In section 106 of the said Code—

(*i*) In sub-section (*1*), *for the word "rioting" the following words shall be substituted, namely, "any offence punishable under Chapter VIII of* XLV of 1860. *the Indian Penal Code, or of", and the words "or of assembling armed men or taking other unlawful measures with the evident intention of committing the same" shall be omitted.*

(*ii*) In sub-section (*3*), after the words "Appellate Court" the words "including a Court hearing appeals under section 407" shall be inserted.

[Cl. 13-A.] **16** *In sub-section (4) of section 107 of the said Code, for the words "this section" the words, figure and signs "sub-section (3)" shall be substituted, and for the words "until the completion of the inquiry hereinafter prescribed" the words "pending further action by himself under this Chapter" shall be substituted.*

Amendment of section 107, Code of Criminal Procedure 1898.

[Cl. 14.] **17.** In section 108 of the said Code, after the words "in writing," the words "or in any other manner" shall be inserted, and after the figures "1867," the words "with reference to any matter contained in such publication" shall be inserted.

Amendment of section 108, Code of Criminal Procedure, 1898.

[Cl. 15.] **18.** In section 110 of the said Code—

Amendment of section 110, Code of Criminal Procedure, 1898.

(*i*) *In clause (a), the word "or", where it first occurs, shall be omitted, and after the word "thief" the words "or forger," shall be inserted.*

(*ii*) *For clause (d) the following clause shall be substituted, namely :—*

"(*d*) *habitually commits the offence of kidnapping, extortion, cheating or mischief, or any offence punishable under Chapter XII of the* XLV of 1860. *Indian Penal Code, or habitually attempts so to do, or"*

[Cl. 16.] **19.** *In* section 117 of the said Code—

Amendment of section 117, Code of Criminal Procedure, 1898.

(*i*) *In sub-section (2), after the word "framed", the words "nor shall any witness be re-called for cross-examination, except with the permission of the Court" shall be inserted.*

(*ii*) *After sub-section (2), the following sub-section shall be inserted :—*

"(*3*) Pending the completion of the inquiry under sub-section (*1*), the Magistrate, if he considers that immediate measures are necessary for the prevention of a breach of the peace or disturbance of the public tranquillity, *or the commission of any offence*, or for the public safety, may, *for reasons to be recorded in writing,* direct the person in respect of whom the order under section 112 has been made to execute a bond, with or without sureties, *for keeping the peace until the conclusion* of the inquiry, and *may detain him in custody until such bond is executed or, in default of execution, until the inquiry is concluded* :

Provided that the conditions of such bond, whether as to amount or as to the number of the sureties or the nature of their liability, shall not exceed those specified in such order.

(*iii*) Sub-section (*3*) *shall be re-numbered (4), and* after the words "habitual offender" *in the said sub-section,* the words "or is so desperate and dangerous as to render his being at large without security hazardous to the community" shall be inserted, *and the words "or otherwise" shall be omitted.*

(*iv*) *Sub-section (4) shall be re-numbered (5).*

20. For section 122 of the said Code, the following section shall be substituted, namely :— [Cl. 17.]

Substitution of section 122, Code of Criminal Procedure, 1898.

"122. (*1*) A Magistrate may refuse to accept any surety offered under this Chapter on the ground that such surety is *an unfit person for the purposes of the bond* :

Power to reject Sureties.

Provided that, before refusing so to do, he shall either himself hold an inquiry on oath into the fitness of the surety, or cause such inquiry to be held and a report to be made thereon by a Magistrate subordinate to him.

(*2*) *In every such inquiry the Magistrate holding the same shall record the substance of the evidence adduced before him.*

(*3*) *If the Magistrate by whom the order for security was made is satisfied, after considering the evidence so adduced either before him or before a Magistrate deputed under sub-section (1), and the report of such Magistrate (if any), that the surety is an unfit person for the purposes of the bond, he shall make an order refusing to accept such surety and recording his reasons for so doing."*

21. After sub-section (*3*) of section 123 of the said Code, the following sub-sections shall be inserted, namely :— [Cl. 18.]

Amendment of section 123, Code of Criminal Procedure, 1898.

"(*3a*) *If security has been required in the course of the same proceedings from two or more persons in respect of any one of whom the proceedings are referred to the Sessions Judge or the High Court under sub-section (2), such reference shall also include the case of any other of such persons who has not given the security ordered to be given by him, and the provisions of sub-sections (2) and (3) shall, in that event, apply to the case of such other person also, except that the period (if any) for which he may be imprisoned shall not exceed the period for which he was ordered to give security.*

"(*3b*) A Sessions Judge may *in his discretion* transfer any proceedings laid before him under *sub-section (2) or sub-section (3a)* to an Additional Sessions Judge *or Assistant Sessions Judge*, and upon such transfer, such Additional Sessions Judge *or Assistant Sessions Judge* may exercise the powers of a Sessions Judge under this section in respect of such proceedings."

22. For section 133 of the said Code *the following section shall be substituted, namely* :— [Cl. 19.]

Substitution of section 133, Code of Criminal Procedure, 1898.

"133. (*1*) Whenever a District Magistrate, a Sub-divisional Magistrate, or a Magistrate of the first class, considers on receiving a police report or other information and on taking such evidence (if any) as he thinks fit,

Conditional order for removal of nuisance.

that any unlawful obstruction or nuisance should be removed from any way, river or channel which is or may be lawfully used by the public, or from

any public place, or

that the *conduct of* any trade or occupation, or the keeping of any goods or merchandise, *is* injurious to the health or physical comfort of the community, *and that in consequence such trade or occupation* should be prohibited or *regulated*, or *that such goods or merchandise* should be removed, *or the keeping thereof regulated*, or

that the construction of any building, or the disposal of any substance, as likely to occasion conflagration or explosion, should be prevented or stopped, or

that any building, *tent or structure, or any tree*, is in such a condition that it is likely to fall and thereby cause injury to persons living or carrying in business in the neighbourhood or passing by, and that in consequence the removal, repair or support *of such building, tent or structure*, or *the removal or support of such tree is necessary*, or

that any tank, well or excavation adjacent to any such way or public place should be fenced in such manner as to prevent danger arising to the public, or

that any dangerous animal should be destroyed, confined or otherwise disposed of,

such Magistrate may make a conditional order requiring the person causing such obstruction or nuisance, or carrying on such trade, or occupation, or keeping any such goods or merchandise, or owning, possessing or controlling such building, *tent, structure*, substance, tank, well or excavation, *or owning or possessing such animal or tree*, within a time to be fixed in the order,

to remove such obstruction or nuisance; or

to *desist from carrying on, or to* remove or *regulate in such manner as may be directed*, such trade or occupation; or

to remove such goods or merchandise, *or to regulate the keeping thereof in such manner as may be directed*; or

to prevent or stop the *erection* of, or to remove, repair or support such building, *tent or structure*; or

to *remove or support such tree*; or

to alter the disposal of such substance; or

to fence such tank, well or excavation, as the case may be; or

to destroy, confine or dispose of such dangerous animal in the manner provided in the said order; or, *if he objects so to do*;

to appear before himself or some other Magistrate of the first or second class at a time and place to be fixed by the order, and move to have the order set aside or modified in the manner hereinafter provided.

(*2*) No order duly made by a Magistrate under this section shall be called in question in any Civil Court.

Explanation.—A "public place" includes also property belonging to the State, camping grounds and grounds left unoccupied for sanitary and recreative purposes."

23. (*1*) *Section 135 of the said Code shall be re-numbered 135 (1), and—* [Cl. ...]

Amendment of section 135, Code of Criminal Procedure, 1898.

(*i*) *In clause (a) of the said section, as re-numbered, after the words "within the time" the words "and in the manner" shall be inserted.*

(*ii*) *In clause (b) of the said section, as re-numbered, for the words "same is" the words "measures directed by the Magistrate to be taken are" shall be substituted.*

(*2*) *After the said clause of the same section the following sub-sections shall be added, namely:—*

"(*2*) *If, in showing cause, the person against whom the order was made denies the existence of any public right in respect of any way, river, channel or place referred to therein, the Magistrate shall inquire into the question, and his decision shall, for the purpose of proceedings under this Chapter, be final.*

"(*3*) *It shall be lawful both to show cause against an order on the grounds stated in sub-section (2), and at the same time to claim a jury under sub-section (1) (b).*"

24. *In sub-section (1) of section 144 of the said Code, after the words "or of any other Magistrate" the words and signs "(not being a Magistrate of the third class)" shall be inserted.* [Cl. 20-A.]

Amendment of section 144, Code of Criminal Procedure, 1898.

25. In section 145 of the said Code— [Cl. 21.]

Amendment of section 145, Code of Criminal Procedure, 1898.

(*1*) In sub-section (*1*), *after the words "District Magistrate" the words "Presidency Magistrate" shall be inserted.*

(*ii*) *In* sub-section (*6*), *after the word "was" the words "or should be treated as being" shall be inserted*, and the following shall be added after the words "such eviction", namely:—

"and when he proceeds under the first proviso to sub-section (*4*), may restore to possession the party forcibly and wrongfully dispossessed."

(*iii*) For sub-section (*7*), the following *sub-section* shall be *substituted*, namely:—

"(*7*) When any party to any such proceeding dies, the Magistrate may cause the legal representative of the deceased party to be made a party to the proceeding, and shall thereupon *continue* the inquiry, and *if* any question arises as to who the legal representative of a deceased party for the purpose of such proceeding is, *all persons claiming to be representatives of the deceased party shall be made parties thereto.*"

(*iv*) After sub-section (*7*) the following sub-sections shall be added, namely:—

"(*8*) If the Magistrate is of opinion that any *crop or other produce of the* property, the subject of dispute in a proceeding under this section pending before him, is subject to speedy and natural decay, he may make an order for the proper custody or sale of such property, and, upon the completion of the inquiry, shall make such order for the disposal of such property, or the sale-proceeds thereof, as he thinks fit.

"(*9*) *Nothing in this section shall be deemed to be in derogation of the powers of the Magistrate to proceed under section 107.*"

26. *After sub-section (2) of section 146 of the said Code, the following shall be added, namely:—* [Cl. 21-A.]

Amendment of section 146, Code of Criminal Procedure, 1898.

"*Provided that, in the event of a receiver of the property, the subject-matter in dispute, being*

subsequently appointed by any Civil Court, possession shall be made over to him by the receiver appointed by the Magistrate, who shall thereupon be discharged."

[Cl. 22.] **27.** For section 147 of the said Code, the following section shall be substituted, namely :—

Substitution of section 147, Code of Criminal Procedure, 1898.

"147. (*1*) Whenever any District Magistrate, Presidency Magistrate, Sub-divisional Magistrate or Magistrate of the first class is satisfied, from a police report or other *information*, that a dispute likely to cause a breach of the peace exists regarding any alleged right of *user* of any *land or water as explained in section 145 (2)* (whether such right be *claimed as* an easement or *otherwise*), within the local limits of his jurisdiction, he may inquire into the matter in the manner provided in section 145.

Disputes concerning rights of use of immoveable property, etc.

(*2*) If it appears to such Magistrate that such right exists, he may make an order prohibiting any interference with the exercise of such right:

Provided that no such order shall be made where the right is exerciseable at all times of the year, unless such right has been exercised within three months next before the institution of the inquiry, or, where the right is exerciseable only at particular seasons or on particular occasions, unless the right has been exercised during the last of such seasons or *on the last of such* occasions before such institution.

(*3*) If it appears to such Magistrate that such right does not exist, he may make an order prohibiting any exercise of the alleged right.

(*4*) *An* order under this section shall *be subject to any subsequent decision of* a Civil Court of competent jurisdiction."

[Cl. 23.] **28.** (*i*) In sub-section (*1*) of section 148 of the said Code, after the words "District Magistrate" the words "Chief Presidency Magistrate" shall be inserted.

Amendment of section 148, Code of Criminal Procedure, 1898.

(ii) In sub-section (3) of the same section the words "for witnesses, or pleaders' fees, or both," shall be omitted, and after the word "proportion" the words "Such costs may include any expenses incurred in respect of witnesses, and of pleaders' fees, which the Court may consider reasonable." shall be inserted.

[Cl. 25.] **29.** In section 157 of the said Code—

Amendment of section 157, Code of Criminal Procedure, 1898.

(*i*) In sub-section (*1*), *after the words " one of his subordinate officers " the words " not being below the rank of sub-inspector " shall be inserted, and* for the words " and to take such measures as may be necessary," the words "and if necessary to take measures" shall be substituted.

(*ii*) In sub-section (*2*), after the words " that sub-section," the words " and in the case mentioned in clause (*b*) such officer shall also forthwith notify *to* the informant, *in such manner as may be prescribed by the Local Government, the fact* that he will not investigate the case or cause it to be investigated " shall be added.

30. In sub-section (*1*) of section 161 of the said Code, after the word " Chapter," the words " or any police-officer not below *such rank as may be prescribed by the Local Government*, acting on the requisition of *such officer* " shall be inserted. [Cl. 26.]

Amendment of section 161, Code of Criminal Procedure, 1898.

31. For sub-section (*1*) of section 162 of the said Code, the following sub-section shall be *substituted*, namely :— [Cl. 27.]

Amendment of section 162, Code of Criminal Procedure, 1898.

" (1) No statement made by any person to a police-officer in the course of an investigation under this Chapter shall, if reduced into writing, be signed by the person making it ; nor shall any such statement or any record thereof, whether in a police diary or otherwise, or any part of such statement or record, be used for any purpose (save as hereinafter provided) at any inquiry or trial in respect of any offence under investigation at the time when such statement was made :

Statements to police not to be signed : use of such statements in evidence.

Provided that, when any witness is called for the prosecution in such inquiry or trial whose statement has been reduced into writing as aforesaid, the Court shall, on the request of the accused, refer to such writing, and may then, if the Court thinks it expedient in the interests of justice, direct that the accused be furnished with a copy thereof, in order that any part of such statement, if duly proved, may be used to contradict such witness in the manner provided by section 145 of the Indian Evidence Act, 1872. I of 1872. *When any part of such statement is so used, any part thereof may also be used in the re-examination of such witness, but for the purpose only of explaining any matter referred to in his cross-examination."*

32. In section 165 of the said Code— [Cl. 28.]

Amendment of section 165, Code of Criminal Procedure, 1898.

(*i*) For sub-sections (*1*) and (*2*), the following sub-sections shall be substituted, namely :—

" 165. (*1*) Whenever an officer in charge of a police-station, or a police-officer making an investigation, has reasonable grounds for believing that anything necessary for the *purposes* of an investigation into any offence which he is authorized to investigate may be found *in any place* within the limits of the police-station of which he is in charge, or to which he is attached, and *that* such thing cannot in his opinion be otherwise obtained without undue delay, such officer may search, or cause search to be made, for the same in any place within the limits of such station.

Search by police-officer.

" (*2*) A police-officer proceeding under sub-section (*1*) shall, if practicable, conduct the search in person."

(*ii*) *In sub-section (3), for the words " specifying the document or thing for which search is to be made and the place to be searched " the words " specifying the place to be searched and, so far as possible, the thing for which search is to be made " shall be substituted.*

(*iii*) In sub-section (*4*), after the words " search warrants," the words " and the general provisions as to searches contained in section 102 and section 103 " shall be inserted.

29.] **33.** (*i*) *In sub-section (1) of section 166 of the said Code, after the words "an officer in charge of a police-station" the words "or a police-officer making an investigation" shall be inserted.*

Amendment of section 166, Code of Criminal Procedure, 1898.

(*ii*) After sub-section (2) of *the same* section, the following sub-sections shall be added, namely :—

"(3) Whenever there is reason to believe that the delay occasioned by requiring an officer in charge of another police-station to cause a search to be made under sub-section (*1*) might result in evidence *of the commission* of an offence being concealed or destroyed, it shall be lawful for an officer in charge of a police-station *or a police-officer making an investigation under this Chapter* to search, or cause to be searched, any place in the limits of another police-station, in accordance with the provisions of section 165, as if such place were within the limits of his own station.

"(4) Any officer conducting a search under sub-section (*3*) shall forthwith send notice of the search to the officer in charge of the police-station within the limits of which such place is situate, and shall also send with such notice a copy of the list (if any) prepared under section 103."

30.] **34.** In sub-section (*1*) of section 167 of the said Code—

Amendment of section 167, Code of Criminal Procedure, 1898.

(*i*) *for the words "it appears that any" the words "any person is arrested and detained in custody, and it appears that the" shall be substituted, and the words "under this Chapter" shall be omitted ;*

(*ii*) *for the words "officer in charge of the police-station" the words "police-officer making the investigation" shall be substituted ; and*

(*iii*) *the words and signs "(if any)" shall be omitted.*

31.] **35.** *In sections 169 and 170 of the said Code, after the words "If, upon" the words "the completion of" shall be inserted ; and for the words "officer in charge of the police-station" wherever they occur, the words "police-officer making the investigation" shall be substituted.*

Amendment of sections 169 and 170, Code of Criminal Procedure, 1898.

31-A.] **36.** *In section 171 of the said Code, for the words "officer in charge of the police-station," the words "police-officer making the investigation" shall be substituted.*

Amendment of section 171, Code of Criminal Procedure, 1898.

32.] **37.** For sub-section (*1*) of section 173 of the said Code, the following sub-section shall be substituted, namely :—

Amendment of section 173, Code of Criminal Procedure, 1898.

"(*1*) Every investigation under this Chapter shall be completed without unnecessary delay, and as soon as it is completed, the *police-officer making the investigation* shall—

Report of police-officer.

(*a*) forward to a Magistrate empowered to take cognizance of the offence on a police report a report, in the form prescribed by the Local Government, setting forth the names of the parties, the nature of the information and the names of the persons who appear to be acquainted with the circumstances of the case, and stating whether the accused (if arrested) has been forwarded in custody, or has been released on his bond, and, if so, whether with or without sureties, and

(*b*) communicate, in such manner as may be prescribed by the Local Government, the *action taken by him* to the person by whom the information relating to the commission of the offence was first given."

38. In sub-section (*5*) of section 174 of the said Code, for the words "Sub-divisional Magistrate," the words "Sub-divisional Magistrate or Magistrate of the first class," shall be substituted. [Cl. 33.]

Amendment of section 174, Code of Criminal Procedure, 1898.

39. For sub-section (*3*) of section 181 of the said Code, the following sub-section shall be substituted, namely :— [Cl. 34.]

Amendment of section 181, Code of Criminal Procedure, 1898.

"(*3*) The offence of theft, or any offence which includes theft *or the possession of stolen property*, may be inquired into or tried by a Court within the local limits of whose jurisdiction such offence was committed or the property stolen was possessed by the thief or by any person who received or retained the same knowing or having reason to believe it to be stolen."

Theft.

40. *In section 188 of the said Code, after the words "provided that," the words "notwithstanding anything in any of the preceding sections of this Chapter" shall be inserted.* [Cl. 34-A.]

Amendment of section 188, Code of Criminal Procedure, 1898.

41. *For clause (b) of sub-section (1) of section 190 of the said Code, the following clause shall be substituted, namely :—* [Cl. 34-B.]

Amendment of section 190, Code of Criminal Procedure, 1898.

"(*b*) *upon a report of such facts made by any police-officer.*"

42. *In sub-section (2) of section 193 of the said Code, the words "in the case of Assistant Sessions Judges" shall be omitted.* [Cl. 35.]

Amendment of section 193, Code of Criminal Procedure, 1898.

43. (*i*) *For sub-section (1) of* section 195 of the said Code, *the following sub-section shall be substituted, namely :—* [Cl. 36.]

Amendment of section 195, Code of Criminal Procedure, 1898.

(*1*) *No Court shall take cognizance—*

(*a*) *of any offence punishable under sections 172 to 188 (both inclusive) of the Indian Penal Code, except on the complaint in writing of the public servant concerned, or of some other public servant to whom he is subordinate :* XLV of 1860

Prosecution for contempt of lawful authority of public servants.

(*b*) *of any offence punishable under sections 193, 194, 195, 196, 199, 200, 205, 206, 207, 208, 209, 210, 211, or 228, of the same Code, when such offence is alleged to have been committed in, or in relation to, and*

Prosecution for certain offences against public justice.

proceeding in any Court, except on the complaint in writing of such Court, or of some other Court to which such Court is subordinate, or of the Local Government or some officer duly authorised by it in this behalf; or

(c) *of any offence described in section 463 or punishable under sections 471, 475 or 476 of the same Code, when such offence is alleged to have been committed by a party to any proceeding in any Court in respect of a document produced or given in evidence in such proceeding, except on the complaint in writing of such Court, or of some other Court to which such Court is subordinate, or of the Local Government or some officer duly authorised by it in this behalf."*

Prosecution for certain offences relating to documents given in evidence.

(ii) *In sub-section (2) of the same section, for the word "means" the word "includes" shall be substituted.*

(iii) *Sub-sections (4), (5) and (6) of the same section shall be omitted.*

(iv) *Sub-sections (3) and (7) of the same section shall be re-numbered (3) and (4), respectively.*

[Cl. 37.] Insertion of new section 196B in the Code of Criminal Procedure, 1898.

44. *After section 196A of the said Code, the following section shall be inserted, namely:—*

"196 B. In the case of any offence referred to in sections 196 or 196A, a District Magistrate or Chief Presidency Magistrate may, notwithstanding anything contained in those sections or in any other part of this Code, order a preliminary inquiry by a police-officer not being below the rank of Inspector, in which case such police-officer shall have the powers referred to in section 155 (3)."

Preliminary inquiry in certain cases.

[Cl. 38.] Amendment of section 197, Code of Criminal Procedure, 1898.

45. In section 197 of the said Code, for the words "as such Judge or public servant of any offence," the words "of any offence alleged to have been committed by him while acting or purporting to act in the discharge of his official duties" shall be substituted.

[Cl. 39.] Amendment of section 198, Code of Criminal Procedure, 1898.

46. To section 198 of the said Code, the following proviso shall be added, namely:—

"Provided that, where the person so aggrieved *is a woman who, according to the customs and manners of the country, ought not to be compelled to appear in public, or is under the age of 18 years, or an idiot or lunatic, or is from sickness or infirmity unable to make a complaint, some other person may, with the leave of the Court, make a complaint on his or her behalf."*

[Cl. 40.] Amendment of section 199, Code of Criminal Procedure, 1898.

47. To section 199 of the said Code, the following proviso shall be added, namely:—

"Provided that, where *such* husband is *under the age of 18 years, or an idiot or lunatic, or is from sickness, infirmity or absence unable to make a complaint, some other person may, with the leave of the Court, make a complaint on his behalf."*

[Cl. 40-A.] *Insertion of new section 199-A in the Code of Criminal Procedure, 1898.*

48. *After section 199 of the said Code, the following section shall be inserted, namely:—*

"199 A. When in any case falling under section 198 or 199, the person on whose behalf the complaint is sought to be made is under the age of 18 years, and the person applying for leave is not the guardian appointed or declared by competent authority, notice shall be given to such guardian (if any), and the Court shall, before granting the application, hear any objection which such guardian may wish to make."

Objection by lawful guardian to complaint by person other than person aggrieved.

[Cl. 41.] Amendment of section 200, Code of Criminal Procedure, 1898.

49. After proviso (a) to section 200 of the said Code, the following proviso shall be inserted, namely:—

"(aa) when the complaint is made in writing *and signed* by a public servant acting or purporting to act in the execution of his official duties, a Magistrate may, if he thinks fit, *and shall, when the complaint is made by a Court under section 476*, proceed with the inquiry into or trial of the case without examining the complainant on oath."

[Cl. 42.]

50. In section 202 of the said Code—

Amendment of section 202, Code of Criminal Procedure, 1898.

(i) For sub-sections (1) and (2), the following sub-sections shall be substituted, namely:—

"(1) Any Magistrate on receipt of a complaint of an offence of which he is authorised to take cognizance, *or which has been transferred to him under section 192*, may, if he thinks fit, for reasons to be recorded in writing, after examining the complainant where such examination is prescribed by this Code, postpone the issue of process for compelling the attendance of the person complained against, and either inquire into the case himself or, if he is a Magistrate other than a Magistrate of the third class, direct an inquiry or investigation to be made by any Magistrate subordinate to him, or by a police-officer, or by such other person as he thinks fit, for the purpose of ascertaining the truth or falsehood of the complaint.

Postponement for issue of process.

(2) If an inquiry or investigation under this section is made by a person not being a Magistrate or a police-officer, such person shall exercise all the powers conferred by this Code on an officer in charge of a police-station, except that he shall not have power to arrest without warrant."

(ii) After sub-section (2), the following sub-section shall be added, namely:—

"(2a) Any Magistrate inquiring into a case under this section may, if he thinks fit, take evidence of witnesses on oath."

Amendment of section 203, Code of Criminal Procedure, 1898.

51. In section 203 of the said Code, for the words "*after examining the complainant and considering the result of the investigation (if any) made under section 202*" the words "*after considering the statement on oath (if any) of the complainant and the result of any previous investigation or inquiry under the preceding section*" shall be substituted.

Amendment of section 206, Code of Criminal Procedure, 1898.

52. *In sub-section (1) of section 206 of the said Code, after the words "or any Magistrate," the words and signs "(not being a Magistrate of the third class)" shall be inserted.*

Amendment of section 210, Code of Criminal Procedure, 1898.

53. *In sub-section* (2) of section 210 of the said Code, *for the words "the charge" the words "such charge" shall be substituted.*

Amendment of section 219, Code of Criminal Procedure, 1898.

54. (*i*) In *sub-section (1) of* section 219 of the said Code for the words "The Magistrate" the words "The committing Magistrate or, *in the absence of such Magistrate,* any other Magistrate" shall be substituted.

(*ii*) In sub-section (2) *of the same section,* for the words "if the accused so require, be given to him free of cost" the words "be given to the accused free of cost" shall be substituted.

Amendment of section 221, Code of Criminal Procedure, 1898.

55. In sub-section (7) of section 221 of the said Code, for the words "has been previously convicted of any offence, and it is intended to prove such previous conviction for the purpose of affecting the punishment which the Court is competent to award," the following shall be substituted, namely :—

"having been previously convicted of any offence, is liable, by reason of such previous conviction, to enhanced punishment, *or to punishment of a different kind,* for *a* subsequent offence, and it is intended to prove such previous conviction for the purpose of affecting the punishment which the Court may think fit to award for the subsequent offence,"

and for the words "is omitted" the words "has been omitted" shall be substituted.

56. *In section 234 of the said Code—*

Amendment of section 234, Code of Criminal Procedure, 1898.

(*i*) *In sub-section (1) after the words "such offences" the words "whether in respect of the same person or not" shall be inserted.*

(*ii*) *To sub-section (2), the following proviso shall be added, namely :—*

"Provided that, for the purpose of this section, an offence punishable under section 379 of the Indian Penal Code shall be deemed to be an offence of the same kind as an offence punishable under section 380 of the said Code, and that an offence punishable under any section of the Indian Penal Code, or of any special or local law, shall be deemed to be an offence of the same kind as an attempt to commit such offence, when such an attempt is an offence."

Amendment of section 237, Code of Criminal Procedure, 1898.

57. Sub-section (2) of section 237 of the said Code shall be omitted. **[Cl. 50.]**

Amendment of section 238, Code of Criminal Procedure, 1898.

58. After sub-section (2) of section 238 of the said Code, the following sub-section shall be *inserted,* namely :— **[Cl. 51.]**

"(2*a*) When an accused is charged with an offence, he may be convicted of an attempt to commit such offence although the attempt is not separately charged."

Substitution of section 239, Code of Criminal Procedure, 1898.

59. For section 239 of the said Code, the following section shall be substituted, namely :— **[Cl. 52.]**

What persons may be charged jointly.

"239. The following persons may be charged and tried together, namely :—

(*a*) persons accused of the same offence *committed by them in the same transaction;*

(*b*) persons accused of an offence and persons accused of abetment, or of an attempt to commit such offence;

(*c*) persons accused of more than one offence of the same kind within the meaning of section 234 committed by them *jointly* within the period of twelve months;

(*d*) persons accused of different offences committed in *the course of* the same transaction;

(*e*) persons accused of offences which include theft, extortion, or criminal misappropriation, and persons accused of receiving or retaining, or assisting in the disposal or concealment of, property possession of which has been transferred by offences *committed by the first named persons,* or of abetment of or attempting to commit any of the last named offences;

(*f*) *persons accused of offences under sections 411 and 414 of the Indian Penal Code or either of those sections in respect of stolen property the possession of which has been transferred by one offence;* and XLV of 1860.

(*g*) persons accused of any offence under Chapter XII of the Indian Penal Code relating to counterfeit coin, and persons accused of any other offence under the said Chapter relating to the same coin, or of abetment of or attempting to commit any such offence. XLV of 1860.

And the provisions contained in the former part of this Chapter shall, so far as may be, apply to all such charges."

Amendment of section 243, Code of Criminal Procedure, 1898.

60. In section 243 of the said Code, for the words "shall convict," the words "may convict" shall be substituted. **[Cl. 53.]**

[Cl. 54.] **61.** In section 244 of the said Code—

Amendment of section 244, Code of Criminal Procedure, 1898.

(*1*) *In sub-section* (*1*), *before the words "If the accused" the words "If the Magistrate does not convict the accused under the preceding section, or" shall be inserted.*

(2) *In sub-section* (2) *for the words "process to compel the attendance of any witness or the production of" the words "a summons to any witness directing him to attend or to produce" shall be substituted.*

[Cl. 55.] **62.** In sub-section (*2*) of section 245 of the said Code, after the word "shall," the words "unless he proceeds in accordance with the provisions of section 349 or section 562" shall be inserted.

Amendment of section 245, Code of Criminal Procedure, 1898.

[Cl. 56.] **63.** In section 250 of the said Code—

Amendment of section 250, Code of Criminal Procedure, 1898.

(*i*) For sub-sections (*1*) and (*2*), the following sub-sections shall be substituted, namely:—

"(*1*) If, in any case instituted upon complaint or upon information given to a police-officer, one or more persons is or are accused before a Magistrate of any offence triable by a Magistrate, and the Magistrate by whom the case is heard discharges or acquits all or any of the accused, and is of opinion that the accusation against them or any of them was *false and either* frivolous or vexatious, the Magistrate may, in his discretion, by his order of discharge or acquittal, call upon the person upon whose complaint or information the accusation was made, forthwith to show cause why he should not pay compensation to such accused, or to each or any of such accused when there are more than one.

False, frivolous or vexatious accusations.

(*2*) The Magistrate shall record and consider any cause which such complainant or informant may show, and if he is satisfied that the accusation was *false and either* frivolous or vexatious may, for reasons to be recorded, direct that compensation not exceeding *one hundred rupees* be paid by such complainant or informant to the accused or to each or any of them.

(*2a*) Compensation for the payment of which an order is made under sub-section (*2*) shall be recoverable as if it *were* a fine, and the Magistrate may, by the order directing payment of the same, further order that, in default of payment, the person ordered to pay such compensation shall suffer simple imprisonment for a period not exceeding thirty days.

(*2b*) When any person is imprisoned under sub-section (*2a*), the provisions of sections 68 and 69 of the Indian Penal Code shall, so far as may be, apply.

XLV of 1860.

(*2c*) *No person who has been directed to pay compensation to an accused under this section shall, by reason of such order, be exempted from any civil or criminal liability in respect of the complaint made or information given by him:*

Provided that, any amount paid to an accused person under this section shall be taken into account in awarding compensation to such person in any subsequent civil suit relating to the same matter."

(*ii*) In sub-section (*3*), for the word and figure "sub-section (*1*)" the word and figure "sub-section (*2*)" shall be substituted.

(*iii*) *In sub-section* (*4*), *after the words "appeal has been decided" the following shall be added, namely:—*

"or, in other cases, until the expiration of one month from the date of such order."

(*iv*) *Sub-section* (*5*) *shall be omitted.*

[Cl. 56-A.] **64.** *After section 255 of the said Code, the following section shall be inserted, namely:—*

Insertion of new section 255-A, in the Code of Criminal Procedure, 1898.

"255A. In a case where a previous conviction is charged under the provisions of section 221 (7), and the accused does not admit that he has been previously convicted as alleged in the charge, the Magistrate may, after he has convicted the said accused under section 255 (2) or section 258, take evidence in respect of the alleged previous conviction and shall record a finding thereon."

Procedure in case of previous convictions.

[Cl. 57.] **65.** In sub-section (*1*) of section 256 of the said Code, after the words "to state" the words "*either* forthwith, *or, if the Magistrate thinks fit, at the commencement of the next hearing of the case*" shall be inserted.

Amendment of section 256, Code of Criminal Procedure, 1898.

[Cl. 58.] **66.** In sub-section (2) of section 258 of the said Code, after the word "shall," the words "unless he proceeds in accordance with the provisions of section 349 or section 562" shall be inserted.

Amendment of section 258, Code of Criminal Procedure, 1898.

[Cl. 59.] **67.** In section 259 of the said Code, *the words "and the offence may be lawfully compounded" shall be omitted.*

Amendment of section 259, Code of Criminal Procedure, 1898.

[Cl. 60.] **68.** In *second clause* (*c*) *of* sub-section (*1*) of section 260 of the said Code, *before the word "hurt" the following words and figures shall be inserted, namely, "attempts to commit suicide under section 309 and."*

Amendment of section 260, Code of Criminal Procedure, 1898.

[Cl. 61.] **69.** In section 261 of the said Code—

Amendment of section 261, Code of Criminal Procedure, 1898.

(*i*) In clause (*a*), for the word and figures "and 447," the figures and word "447 and 504" shall be substituted.

(*ii*) *In* clause (*b*), *after the words "one month," the words "with or without fine" shall be added.*

[Cl. 61-A.] **70.** *In section 266 of the said Code, after the words "for the purposes of this Chapter," the words "and of Chapter XVIII" shall be added.*

Amendment of section 266, Code of Criminal Procedure, 1898.

[Cl. 62.] **71.** In the third proviso to section 276 of the said Code, for the words "in the presidency-towns" the words "in a trial before any High Court *in the town which is the usual place of sitting of such High Court*" shall be substituted.

Amendment of section 276 Code of Criminal Procedure, 1898.

[Cl. 63.] **72.** *In* section 288 of the said Code—

Amendment of section 288, Code of Criminal Procedure, 1898.

(*i*) *For the words "duly taken in the presence of the accused before the committing Magistrate" the words "duly recorded in the presence of the accused under Chapter XVIII" shall be substituted;*

(*ii*) After the words "as evidence in the case," *the words* "*for all purposes*" shall be added.

l. 67.] *Amendment of section 292, Code of Criminal Procedure, 1898.*

73. *In* section 292 of the said Code, *for the words "adduces any evidence" the words "examines any witness under the provisions of section 290" shall be substituted, and the following proviso shall be added to the section, namely*:—

"*Provided that the prosecutor may in any case, with the leave of the Court, be heard in reply on a point of law.*"

l. 68.] *Amendment of section 306, Code of Criminal Procedure, 1898.*

74. In sub-section (*2*) of section 306 of the said Code, after the word "shall," where it occurs for the second time, the words "unless he proceeds in accordance with the provisions of section 562" shall be inserted.

l. 69.] *Amendment of section 307, Code of Criminal Procedure, 1898.*

75. In section 307 of the said Code—

(*1*) In sub-section (*1*):—

(*i*) For the words "the accused" the words "any accused person" shall be substituted;

(*ii*) After the words "to submit the case," the words "in respect of such accused person" shall be inserted;

(*iii*) *After the words "considers to have been committed," the following shall be added, namely*:—

"*and in such case, if the accused is further charged under the provisions of section 310, shall proceed to try him on such charge as if such verdict had been one of conviction.*"

(*2*) In sub-sections (*2*) *and* (*3*), for the words "the accused" wherever they occur, the words "such accused" shall be substituted.

. 70.] *Amendment of section 309, Code of Criminal Procedure, 1898.*

76. In section 309 of the said Code—

(*i*) In sub-section (*1*), for the words "*and shall then require each of the assessors to state his opinion orally*, and shall record such opinion" *the following shall be substituted, namely*:—

"*and the assessors shall then state their opinions on all the charges on which the accused has been tried, and the Judge may ask them such questions as are necessary to ascertain what their opinions are. All* such questions and the answers *to them* shall be recorded."

(*ii*) In sub-section (*3*) after the word "shall" the words "unless he proceeds in accordance with the provisions of section 562" shall be inserted.

71.] *Substitution of section 310, Code of Criminal Procedure, 1898.*

77. For section 310 of the said Code, the following section shall be substituted, namely:—

Procedure in case of previous conviction.

"310. In the case of a trial by a jury or with the aid of assessors, when the accused is charged with an offence, and further charged that he is by reason of a previous conviction liable to enhanced punishment, *or to punishment of a different kind*, for such subsequent offence, the procedure *prescribed by* the foregoing provisions of this Chapter shall be modified as follows, namely:—

(*a*) *Such further charge shall not be read out in Court and the* accused shall not be *asked* to plead *thereto*, nor shall *the same be referred to by the prosecution, or* any evidence adduced *thereon, unless and* until,

(*i*) he has been convicted of the subsequent

(*ii*) *the jury have delivered their verdict*, or the opinions of the assessors have been recorded, on the charge of the subsequent offence.

(*b*) In the case of a trial held with the aid of assessors, the Court may, in its discretion, *proceed or* refrain from proceeding with the trial of the accused on the charge of the previous conviction."

Substitution of section 312, Code of Criminal Procedure, 1898.

78. For section 312 of the said Code, the following section shall be substituted, namely:— [Cl. 72.]

Number of special jurors.

"312. The High Court *may* prescribe the number of persons whose names shall be entered at any one time in the special jurors' list."

Substitution of section 315, Code of Criminal Procedure, 1898.

79. In sub-section (*1*) of section 315 of the said Code, *for* the words "*in each* presidency-town" the words "*in the town which is the usual place of sitting of each High Court*" shall be *substituted*, and for the words "at least twenty-seven of those who are liable to serve on special juries, and fifty-four of those who are liable to serve on common juries," the words "as many of those who are liable to serve on special or common juries respectively as the Clerk of the Crown considers necessary" shall be substituted. [Cl. 73.]

Amendment of section 316, Code of Criminal Procedure, 1898.

80. In section 316 of the said Code, *for* the words "presidency-towns" the words "*town which is the usual place of sitting of such High Court*" shall be *substituted*. [Cl. 74.]

Amendment of section 337, Code of Criminal Procedure, 1898.

81. In section 337 of the said Code— [Cl. 75.]

(*1*) In sub-section (*1*):—

(i) *after the words "triable exclusively by the Court of Session or High Court" the words "or punishable with imprisonment for a term which may extend to seven years" shall be inserted*,

(ii) *for the words "any Magistrate of the first class inquiring into the offence or with the sanction of the District Magistrate any other Magistrate," the words "a Sub-divisional Magistrate or, with the sanction of the District Magistrate, any Magistrate of the first class" shall be substituted*;

(iii) *After the words "commission thereof" the following shall be added, namely*:—

"*Every Magistrate, other than a Presidency Magistrate, who tenders a pardon under this sub-section shall record his reasons for so doing.*"

(*2*) *In sub-section* (*2*), *for the word "case," the words "Court of the Magistrate inquiring into the offence" shall be substituted.*

(*3*) After sub-section (*2*) the following sub section shall be inserted, namely:—

"(*2a*) *In every case where a person has accepted* a tender of pardon *and* has been examined under sub-section (*2*), the Magistrate before whom the proceedings are pending shall, if he is satisfied that there are reasonable grounds for believing that the accused is guilty of *an* offence, commit him for trial to the Court of Session or High Court, as the case may be:

"Provided that, if *any Magistrate in the district* has been invested with powers under section 30 and has not himself tendered the pardon, the case may be *transferred to such Magistrate for trial, if otherwise triable by him*, instead of being committed to the Court of Session."

(*4*) In sub-section (*3*), for the words "if not on bail," the words "unless he is already on bail" shall be substituted.

[Cl. 76.] **82.** (*i*) In *sub-section* (*1*) *of* section 339 of the said Code, after *the figures and words* "*section 338 and*" the words "*it is alleged by the prosecution that*" *shall be inserted, and at the end of the said sub-section, the following proviso shall be added, namely* :—

Amendment of section 339, Code of Criminal Procedure, 1898.

"*Provided that such person shall not be tried jointly with any of the other accused, and that he* shall be entitled to plead *at such trial* that he has complied with the conditions upon which such tender was made; *in which case it shall be for the prosecution to prove that such conditions have not been complied with.*"

(ii) *In sub-section* (*2*) *of the same section, for the words* "*when the pardon has been forfeited under this section*" *the words* "*at such trial*" *shall be substituted.*

[Cl. 77.] **83.** For section 340 of the said Code, the following section shall be substituted, namely :—

Substitution of section 340, Code of Criminal Procedure, 1898.

"340. (*1*) Any person accused of an offence before a criminal Court, or against whom proceedings are instituted under this Code in any such Court, may of right be defended by a pleader.

Right of person against whom proceedings are instituted to be defended and his competency to be a witness.

(*2*) Any person against whom proceedings are instituted in any such Court under Chapters X, XI, XII or XXXVI or under section 552 may, *if he so desires*, be examined as a witness in such proceedings."

[Cl. 78.] **84.** In section 345 of the said Code,—

Amendment of section 345, Code of Criminal Procedure, 1898.

(*i*) *In sub-section* (*1*), *for the word* "*described*" *the word* "*specified*" *shall be substituted.*

(*ii*) For sub-section (*2*) the following sub-section shall be substituted, namely :—

"(*2*) The offences punishable under the sections of the Indian Penal Code *specified* in the first two columns of the table next following may, with the permission of the Court before which any prosecution for such offence is pending, be compounded by the persons mentioned in the third column of that table :— XLV of 1860.

Offence.	Sections of the Indian Penal Code applicable.	Persons by whom offence may be compounded.
Voluntarily causing hurt by dangerous weapons or means.	324	The person to whom hurt is caused.
Voluntarily causing grievous hurt.	325	Ditto.
Voluntarily causing grievous hurt on grave and sudden provocation.	335	Ditto.
Causing hurt by doing an act so rashly and negligently as to endanger human life or the personal safety of others.	337	Ditto.
Causing grievous hurt by doing an act so rashly and negligently as to endanger human life or the personal safety of others.	338	Ditto.
Wrongfully confining any person for three days or more.	343	The person confined
Wrongfully confining a person in secret.	346	Ditto.
Assault or criminal force in attempting wrongfully to confine a person.	357	The person assaulted or to whom the force was used.
Mischief by injury to work of irrigation by wrongfully diverting water when the only loss or damage caused is loss or damage to a private person.	430	*The person to whom the loss or damage is caused.*
House-trespass to commit an offence (other than theft) punishable with imprisonment.	451	The person in possession of the house trespassed upon.
Uttering words or sounds or making gestures or exhibiting any object intending to insult the modesty of a woman or intruding upon the privacy of a woman.	509	The woman whom it is intended to insult or whose privacy is intruded upon.

(*iii*) *After sub-section* (*3*), *the following sub-sections shall be inserted, namely* :—

"(*3a*) *Where the person who would be otherwise competent to compound an offence under sub-sections* (*1*) *and* (*2*) *is a person to whom the proviso to section 198 would apply, the offence may be compounded by any other person who would be competent to file a complaint on his or her behalf.*

(*4*) Any person making a complaint of an offence other than an offence specified in sub-section (*1*) or sub-section (*2*), may, with the permission of the Court before which any prosecution for such offence is pending, compound such offence if it is not punishable with death or transportation or imprisonment for a period exceeding six months."

(*iv*) *Sub-section* (*4*) *shall be omitted.*

(*v*) *In sub-section* (*6*), *after the word* "*accused*" *the words* "*with whom the offence has been compounded*" *shall be added.*

85. In sub-section (*1*) of section 347 of the said Code, the words "stop further proceedings, and" shall be omitted. [Cl. 79.]

Amendment of section 347, Code of Criminal Procedure, 1898.

86. (*i*) Section 348 of the said Code shall be re-numbered 348 (*1*), and in the said section, as re-numbered, after the word "shall" the words "if the Magistrate *before whom the case is pending* is satisfied that there are *sufficient* grounds for *committing the accused*" shall be inserted, *and the words* "*before whom the proceedings are pending*" *shall be omitted.* [Cl. 80.]

Amendment of section 348, Code of Criminal Procedure, 1898.

(*ii*) *In the proviso to the said section, for the words* "*the District Magistrate,*" *the words* "*any Magistrate in the district*" *shall be substituted.*

(*iii*) To the same section the following sub-section shall be added, namely :—

"(*2*) When any person is committed to the Court of Session or High Court under sub-section (*1*), any other person accused jointly with him in the same inquiry or trial shall be similarly committed, *provided that the Magistrate may, if he thinks fit, discharge such other person under section 209.*"

87. After sub-section (*1*) of section 349, the following sub-section shall be inserted, namely :— [Cl. 81.]

Amendment of section 349, Code of Criminal Procedure, 1898.

"(*1a*) When more *accused* than one are being tried together and the Magistrate considers it necessary to proceed under sub-section (*1*) in *regard to any* of such accused, he shall forward all the accused who are in his opinion guilty to the District Magistrate or Sub-divisional Magistrate."

88. *In* sub-section (*2*) of section 350 of the said Code, *after the figures* "*346*" *the words* "*or in which proceedings have been submitted to a superior Magistrate under section 349*" *shall be added, and* after *the same sub-section*, the following *sub-sections* shall be added, namely :— [Cl. 82.]

Amendment of section 350, Code of Criminal Procedure, 1898.

"(*3*) When a case is transferred under the provisions of this Code from one Magistrate to another, the former shall be deemed to cease to exercise jurisdiction therein and to be succeeded by the latter within the meaning of sub-section (*1*).

(4) The provisions of this section shall apply, so far as may be, to proceedings before any Bench of Magistrates constituted under section 15, whenever the Magistrates sitting together in any proceeding are not the same as those who were sitting together at the last hearing thereof."

84.] **89.** *In section 362 of the said Code,—*

Amendment of section 362, Code of Criminal Procedure, 1898.

(*i*) *In sub-section (1), for the words "in which a Presidency Magistrate imposes a fine exceeding two hundred rupees, or imprisonment for a term exceeding six months, he" the words "tried by a Presidency Magistrate in which an appeal lies, such Magistrate" shall be substituted.*

(*ii*) In sub-section (*3*) after the word "sentence" the words "unless they are sentences of imprisonment ordered to run concurrently" shall be added.

(*iii*) After sub-section (*3*) the following sub-section shall be added, namely :-

"(*4*) In cases other than those specified in sub-section (*1*), it shall not be necessary for a Presidency Magistrate to record the evidence or frame a charge."

5.] **90.** In section 365 of the said Code, for the word "may" the word "shall" shall be substituted, and the words and signs "(if any)" shall be omitted.

Amendment of section 365, Code of Criminal Procedure, 1898.

6.] **91.** *To* section 367 of the said Code, *the following proviso shall be added, namely :—*

Amendment of section 367, Code of Criminal Procedure, 1898.

"Provided further that a judgment of a High Court, Court of Session or any Magistrate empowered by the Local Government in this behalf, may be taken down from the dictation of the Presiding Officer of the Court, in which case, every page of such judgment shall be signed by such Presiding Officer."

6A.] **92.** *To section 378 of the said Code, the following proviso shall be added, namely :—*

Amendment of section 378, Code of Criminal Procedure, 1898.

"Provided that, if any Judge being a member of such Bench so require, such case shall be re-heard before them and another Judge or, if the Chief Justice or the Judicial Commissioner so direct, before three other Judges, and the judgment or order shall follow the opinion of the majority of the Judges so re-hearing such case."

7.] **93.** (*i*) Section 386 of the said Code *shall be renumbered 386 (1), and in the said section as re-numbered for the word "distress" the word "attachment" shall be substituted.*

Amendment of section 386, Code of Criminal Procedure, 1898.

(*ii*) To the said section the following *sub-section and proviso* shall be added, namely :—

"(2) The Local Government may make rules regulating the manner in which warrants under this section are to be executed, and for the summary determination of any claims made by any person other than the offender in respect of any property attached in execution of such warrant :

Provided that, in any case, the Court may authorise the Collector of the District to realise the fine by execution according to civil process, in which case the order of such Court shall be deemed to be a decree, and such Collector to be the decree-holder, within the meaning of the Civil Procedure Code, 1908, and the same shall be executed by the nearest Civil Court by which any decree for a like amount could be executed, and all the provisions of that Code as to execution of decrees shall apply accordingly." V of 1908.

94. In section 387 of the said Code, *for the words "Such warrant" the words "A warrant issued under section 386 (1)" shall be substituted, and* for the word "distress," the word "attachment" shall be substituted. [Cl. 88.]

Amendment of section 387, Code of Criminal Procedure, 1898.

95. In sub-section (*1*) of section 388 of the said Code— [Cl. 89.]

Amendment of section 388, Code of Criminal Procedure, 1898.

(*i*) For the words "and the Court issues a warrant under section 386, it," the words "the Court" shall be substituted.

(*ii*) For the words "on the day appointed for the return to such warrant such day not being," the words "on a date not" shall be substituted.

96. In section 395 of the said Code— [Cl. 90.]

Amendment of section 395, Code of Criminal Procedure, 1898.

(*i*) In sub-section (*1*), after the words "twelve months" the words "or to a fine not exceeding *five hundred* rupees" shall be inserted.

(*ii*) In sub-section (*2*), after the words "for a term" the words "or fine of an amount" shall be inserted.

97. In section 397 of the said Code— [Cl. 91.]

Amendment of section 397, Code of Criminal Procedure, 1898.

(*i*) After the words "to which he has been previously sentenced," the words "unless the Court directs that the subsequent sentence shall run concurrently with such previous sentence" shall be inserted.

(*ii*) To the same section the following *Explanation* shall be added, namely :—

"*Explanation.*—An order under section 123 directing that a person be committed to or detained in prison in default of furnishing security is a sentence of imprisonment within the meaning of this section."

98. In section 401 of the said Code— [Cl. 92.]

Amendment of section 401, Code of Criminal Procedure, 1898.

(*i*) In sub-section (*2*), after the words "together with his reasons for such opinion," the following words shall be added, namely :—

"and also to forward with the statement of such opinion *a certified copy of* the record of the trial *or of such record thereof as exists.*"

(*ii*) *In sub-section (5) of the same section, after the words "Her Majesty" the words "or of the Governor General when such right is delegated to him" shall be inserted.*

(*iii*) After sub-section (*6*), the following *Explanation* shall be added, namely :—

"*Explanation.*—A person committed to or detained in prison in accordance with the provisions of section 123 is a person sentenced to punishment for an offence *within the meaning* of this section."

1. 93.] **99.** Section 402 of the said Code shall be re-numbered section 402 (*1*), and to the said section the following sub-section shall be added, namely :—

Amendment of section 402, Code of Criminal Procedure, 1898.

"(*2*) Nothing in this section shall affect the

V of 1860. provisions of the Indian Penal Code, sections *5l or 55.*"

L 94.] **100.** (*1*) In section 406 of the said Code, after the word "security," the words "for keeping the peace or" shall be inserted.

Amendment of section 406, Code of Criminal Procedure, 1898.

(*2*) To the same section the following proviso shall be added, namely :—

"Provided that nothing in this section shall apply to *persons* the proceedings *against whom* are laid before a Sessions Judge in accordance with the provisions of sub-section (*2*) *or sub-section* (*3a*) of section 123."

L 94A.] **101.** *After section 406 of the said Code, the following section shall be inserted namely :—*

Insertion of new section 406-A. in the Code of Criminal Procedure, 1898.

"*406-A. Any person aggrieved by an order refusing to accept a surety under section 122 may appeal against such order—*

Appeal from order refusing to accept a surety.

(*a*) *if made by a Presidency Magistrate, to the High Court ;*

(*b*) *if made by the District Magistrate, to the Court of Session ; or*

(*c*) *if made by a Magistrate other than the District Magistrate, to the District Magistrate.*"

. 95.] **102.** In sub-section (*1*) of section 407 of the said Code, after the figures "349", the words and figures "or in respect of whom an order has been made or a sentence passed under section 380" shall be inserted.

Amendment of section 407, Code of Criminal Procedure, 1898.

103. In section 408 of the said Code—

(*i*) After the figures "349" the following words shall be inserted, namely, "or in respect of whom an order has been made or a sentence passed under section 380."

Amendment of section 408, Code of Criminal Procedure, 1898.

(*ii*) *For clause* (*a*) *of the proviso the following shall be substituted, namely :—*

(*a*) *Any European British subject so convicted may, in lieu of appealing to the Court of Session, appeal to the High Court, and if he so appeals, the appeal of any other person tried jointly and convicted with him shall also be heard by the High Court.*"

(*iii*) In clause (*b*) of the proviso after the word "appeal," the following words shall be inserted, namely :—

"of all or any of the accused sentenced at such trial."

. 97.] **104.** *After* section 415 of the said Code, the following *section* shall be *inserted*, namely :—

Insertion of new section 415-A., Code of Criminal Procedure, 1898.

"*415A. Notwithstanding anything contained in this Chapter, when more persons than one are convicted in one trial, and any of such persons in respect of whom an appealable judgment or order has been passed, appeals,* all or any of the persons convicted at such trial shall have a right of appeal."

Special right of appeal in certain cases.

105. Section 418 of the said Code shall be re-numbered section 418 (*1*), and to the said section the following sub-section shall be added, namely :— [Cl. 98.]

Amendment of section 418, Code of Criminal Procedure, 1898.

"(*2*) Notwithstanding anything contained in sub-section (*1*) or in section 423, sub-section (*2*), when, in the case of a trial by jury, any person is sentenced to death, any other person convicted in the same trial with the person so sentenced, may appeal on a matter of fact as well as a matter of law."

106. *To* section 429 of the said Code the following *proviso* shall be *added*, namely :— [Cl. 99.]

Amendment of section 429, Code of Criminal Procedure, 1898.

"*Provided that, if either of the Judges composing the Court of appeal so require, the appeal shall be re-heard before them and another Judge, or if the Chief Justice or the Judicial Commissioner so direct, before three other Judges, and the judgment or order shall follow the opinion of the majority of the Judges so re-hearing the case.*"

107. In section 435 of the said Code— [Cl. 100.]

Amendment of section 435, Code of Criminal Procedure, 1898.

(*i*) To sub-section (*1*), the following words shall be added after the words "proceedings of such inferior Court," namely :—

"and may when calling for such record direct that the execution of any sentence be suspended, and, if the accused is in confinement, that he be released on bail or on his own bond pending the examination of the record."

(*ii*) After *the same* sub section the following *Explanation* shall be added, namely :—

"*Explanation.*—All Magistrates, whether exercising original or appellate jurisdiction, *shall be deemed to be* inferior to the Sessions Judge *for the purposes* of this *sub*-section."

(*iii*) For sub-section (*3*) the following shall be substituted, namely :—

"(*3*) Orders made under sections 143 *or* 144, *or proceedings under Chapter XII, or under sections 176, 476, 476A. or 476B*, are not proceedings within the meaning of this section."

108. In section 436 of the said Code, for the words "instead of directing a fresh inquiry, order him," the words "direct that further inquiry be made into the case or order the accused" shall be substituted. [Cl. 101.]

Amendment of section 436, Code of Criminal Procedure, 1898.

109. In section 437 of the said Code, for the words "accused person" the words "person accused of an offence" shall be substituted. [Cl. 102.]

Amendment of section 437, Code of Criminal Procedure, 1898.

[Cl. 103.] **110**. In sub-section (*2*) of section 438 of the said Code, after the words "*by the Sessions Judge*" the words "*or in respect of all cases if the Sessions Judge by general order so directs*" shall be inserted.

Amendment of section 438, Code of Criminal Procedure, 1898.

[Cl. 104.] **111**. In section 464 of the said Code—

Amendment of section 464, Code of Criminal Procedure, 1898.

(*i*) After sub-section (*1*), the following sub-section shall be inserted, namely:—

"(*1a*) Pending such examination and inquiry, the Magistrate may deal with the accused in accordance with the provisions of section 466."

(*ii*) In sub-section (2), after the word "he" the words "shall record a finding to that effect and" shall be inserted.

[Cl. 105.] **112**. In sub-section (*1*) of section 465 of the said Code, for the words "and if satisfied of the fact, shall pass judgment accordingly and thereupon the trial shall be postponed," the following words shall be substituted, namely:

Amendment of section 465, Code of Criminal Procedure, 1898.

"and if the jury or Court is satisfied of the fact, the Judge shall record *a* finding *to that effect*, and shall postpone further proceedings in the case and the jury, if any, shall be discharged."

[Cl. 106.] **113**. In section 466 of the said Code—

Amendment of section 466, Code of Criminal Procedure, 1898.

(*i*) In sub-section (*1*), for the words "if the case is one in which bail may be taken," the words "whether the case is one in which bail may be taken or not" shall be substituted.

(*ii*) For sub-section (2) the following sub-section shall be substituted, namely:—

"(2) If the case is one in which, in the opinion of the Magistrate or Court, bail should not be taken, or if sufficient security is not given, the Magistrate or Court, as the case may be, shall order the accused to be *detained* in safe custody in such place and manner as he or it may think fit, *and shall report the action taken to the Local Government.*

Custody of lunatic.

Provided,

(*a*) that no order for the detention of the accused in a lunatic asylum shall be made otherwise than in accordance with such rules as the Local Government may *have made under the Indian Lunacy Act, 1912, and*

(*b*) *that the Local Government may vary any order of detention made under this sub-section, and may direct any person in respect of whom such order has been made to be detained in a lunatic asylum, jail or other place of safe custody.*"

[Cl. 107.] **114**. *In* sub-section (2) of section 468 of the said Code, *the word "person" shall be omitted, and* the following words shall be added, after the words "as the case may be," namely:—

Amendment of section 468, Code of Criminal Procedure, 1898.

"and, *if the accused is found to be of unsound mind and incapable of making his defence*, shall deal with such accused in accordance with the provisions of section 466."

115. (*1*) *In* sub-section (*1*) of section 471 of the said Code— [Cl. 108.]

Amendment of section 471, Code of Criminal Procedure, 1898.

(*i*) *For the words "such judgment," the words "the finding" shall be substituted*;

(*ii*) *For the word "kept," the word "detained" shall be substituted*; *and*

(*iii*) *After the words "Court thinks fit," the words "and shall report the action taken to the Local Government" shall be inserted.*

(*2*) *After* sub-section (*1*) of *the same* section, the following provisos *and sub-section* shall be added, namely:—

"Provided that the Magistrate or Court may, on the application of any relative or friend of the accused, *in lieu of ordering him to be detained under this sub-section*, order him to be delivered to such relative or friend on *his giving security, to the satisfaction of such Magistrate or Court, that the person delivered shall be properly taken care of and prevented from doing injury to himself or to any other person, and be produced for the inspection of such officer, and at such times and places, as such Magistrate or Court directs*:

"Provided further that no order for the detention of the accused in a lunatic asylum shall be made otherwise than in accordance with such rules as the Local Government may *have made under the Indian Lunacy Act, 1912.* IV of 1912.

"(2) *The Local Government may vary any order of detention made under sub-section (1), and may direct any person in respect of whom such order has been made to be detained in a jail, lunatic asylum or other suitable place of safe custody.*"

(*3*) *Sub-section* (*4*) *of the same section shall be re-numbered* (*3*).

116. *In section 473 of the said Code, for the word "confined," the word "detained" shall be substituted, and for the words "such Inspector-General or visitors" the words "in the case of a person detained in a jail the Inspector-General of Prisons, or in the case of a person detained in a lunatic asylum, the visitors of such asylum or any two of them," shall be substituted.* [Cl. 108A.]

Amendment of section 473 Code of Criminal Procedure, 1898.

117. In section 474 of the said Code, *for the word "confined," the word "detained" shall be substituted; for the words "discharged" and "discharge" wherever they occur, the word "released" and "release," respectively, shall be substituted; and the words and figures "section 466 or" shall be omitted.* [Cl. 109.]

Amendment of section 474, Code of Criminal Procedure, 1898.

118. For section 475 of the said Code, the following section shall be substituted, namely:— [Cl. 110.]

Substitution of section 475, Code of Criminal Procedure, 1898.

"475 (*1*) Whenever any relative or friend of any person *detained* under the provisions of section 466 or section 471 desires that he shall be delivered to his care and custody, *the Local Government*

Delivery of lunatic to care of relative or friend.

may, upon the application of such relative or friend and on his giving security to the satisfaction of such *Local Government* that the person delivered shall—

(*a*) be properly taken care of and prevented from doing injury to himself or to any other person, and

(*b*) be produced for the inspection of such officer, and at such times and places, as the *Local Government may direct,* and

(*c*) in the case of a person *detained* under section 466, be produced when required before such Magistrate or Court,

order such person to be delivered to such relative or friend.

(*2*) If the person so delivered is accused of any offence, the trial of which has been postponed by reason of his being of unsound mind and incapable of making his defence, and the inspecting officer *referred to in* sub-section (*1*) clause (*b*) certifies at any time to the Magistrate or Court that such person is capable of making his defence, such Magistrate or Court shall call upon the relative or friend to whom such accused was delivered to produce him before the Magistrate or Court; and upon such production, the Magistrate or Court shall proceed in accordance with the provisions of section 468, and the certificate of the inspecting officer shall be receivable as evidence."

[Cl. 111.] Substitution of section 476, and insertion of new sections 476A, 476B, Code of Criminal Procedure, 1898.

119. *For* section 476 of the said Code, *the following sections shall be substituted, namely*:—

Procedure in cases mentioned in section 195.

"476. (*1*) *When any Civil, Revenue or Criminal Court is of opinion that it is expedient, in the interests of justice, that an inquiry should be made into any offence referred to in section 195 (1) (b) or (c) and alleged to have been committed before it or brought under its notice in the course of a judicial proceeding, such Court shall make a complaint thereof in writing signed by the presiding officer of the Court, and shall forward the same to the nearest first class Magistrate having jurisdiction, and may, if the alleged offence is non-bailable, send the accused in custody to, or in any other case may take sufficient security for his appearance before such Magistrate, and may bind over any person to appear and give evidence before such Magistrate.*

For the purposes of this sub-section, a Chief Presidency Magistrate shall be deemed to be a first-class Magistrate.

(*2*) *Such Magistrate shall thereupon proceed according to law and as if upon complaint made and recorded under section 200.*

(*3*) *Where it is brought to the notice of such Magistrate, or of any other Magistrate to whom the case may have been transferred, that an appeal is pending against the decision arrived at in the judicial proceeding out of which the matter has arisen, he may, if he thinks it expedient, in the interests of justice, at any stage adjourn the hearing of the case until such appeal is decided.*

What Courts may complain under section 195.

476A. A complaint under section 476 (1) may be made by any of the Courts referred to in section 195, sub-section (1) or sub-section (3) either of its own motion, or upon the application of any party to the judicial proceeding out of which the matter has arisen, and no Court shall be precluded from making such complaint only by the fact that the Court subordinate to it has refused so to do.

Explanation.—For the purposes of this section, the word "party" shall, in the case of any criminal proceeding, include the Crown.

Application to superior Court.

476B. Any person being either a party to such proceeding or a person against whom a complaint has been made under section 476 or section 476A, who is aggrieved by the action taken by any Court under either of the two preceding sections, may apply within one month thereafter to the Court to which appeals from the former Court ordinarily lie as defined by section 195 (3), and the superior Court may thereupon, after notice to the parties concerned, direct the withdrawal of a complaint already filed, or may itself make a complaint in respect of any of the offences referred to in section 195 (1) (b) or (c), and may take any other action which might have been taken by such subordinate Court under section 476 (1).

The expression "action taken" in this section shall include the making of a complaint and the refusal so to do."

Amendment of section 488, Code of Criminal Procedure, 1898.

120. In section 488 of the said Code— [Cl. 112.]

(*1*) In sub-section (*3*), *for the words "wilfully neglects" the words "fails without sufficient cause" shall be substituted.*

(*2*) To the same sub-section, the following proviso shall be added, namely :—

" Provided further that no warrant shall be issued for the recovery of any amount due under this section unless application be made to the Court to levy such amount within a period of one year from the date on which it became due."

(*3*) Sub-section (*7*) *shall be omitted.*

(*4*) *Sub-sections* (*8*) and (*9*) *shall be renumbered* (*7*) *and* (*8*), *respectively, and in the last named sub-section* for the words " The accused may be proceeded against," the words " Proceedings under this section may be taken against any person " shall be substituted.

Amendment of section 491, Code of Criminal Procedure, 1898.

121. In sub-section (*3*) of section 491 of the said Code, after the figures "1858," the words and figures "or the Indian Extradition Act, 1903 " shall be added. [Cl. 114.] XV of 1903

Amendment of section 492, Code of Criminal Procedure, 1898.

122. In sub-section (*2*) of section 492 of the said Code— [Cl. 115.]

(*i*) The words " In any case committed for trial to the Court of Session" shall be omitted, and

for the words "such case," the words "any case" shall be substituted.

(ii) *After the words "for the purpose of such case" the following shall be added, namely :—*

"The expression Assistant District Superintendent in this sub-section shall be deemed to include any person authorised by the Local Government to perform all or any of the duties of a District Superintendent."

6.] **123**. In section 494 of the said Code—

(i) *The words "appointed by the Governor General in Council or the Local Government" shall be omitted.*

Amendment of section 494, Code of Criminal Procedure, 1898.

(ii) After the words "prosecution of any person" the words "*either generally or in respect of any one or more* of the offences for which he is being tried" shall be inserted.

(iii) After the word "discharged" in sub-clause (a), the words "in respect of such offence or offences" shall be inserted.

(iv) After the word "acquitted" in sub-clause (b), the words "in respect of such offence or offences" shall be added.

6A.] **124**. *In section 496 of the said Code, after the words "such person," the words "save as provided in section 107 (4) and 117 (3)" shall be inserted.*

Amendment of section 496, Code of Criminal Procedure, 1898.

7.] Amendment of section 497, Code of Criminal Procedure, 1898.

125. To sub-section (1) of section 497 of the said Code, the following proviso shall be added, namely :—

"Provided that the Court may, in any case, for reasons to be recorded, direct that any *person under the age of sixteen, or any* woman, or sick or infirm person accused of a non-bailable offence, be released on bail."

8.] **126**. *In sub-section* (1) of section 504 of the said Code, *for the words "the said Presidency Magistrate," the words "such Presidency Magistrate" shall be substituted.*

Amendment of section 504, Code of Criminal Procedure, 1898.

(ii) After *the same* sub-section, the following sub-section shall be inserted, namely :—

"(1a) When a commission is issued under this section to a Chief Presidency Magistrate, he may delegate his powers and duties under the commission to any other Presidency Magistrate subordinate to him."

9.] **127** In sub-section (1) of section 505 of the said Code, after the word "directed" the words "or to whom the duty of executing such commission has been delegated" shall be inserted.

Amendment of section 505, Code of Criminal Procedure, 1898.

0.] **128**. In section 514 of the said Code—

Amendment of section 514, Code of Criminal Procedure, 1898.

(i) *In sub-section (3), for the word "distress" the word "attachment" shall be substituted;*

(ii) In sub-section (6), the words "but the party who gave the bond may be required to find a new surety" shall be omitted, and after the said sub-section, the following sub-section shall be inserted, namely :—

"(7) When any person who has furnished security under section 106 or section 118 or section 562 is convicted of an offence the commission of which constitutes a breach of the conditions of his bond, *the fact of such conviction when proved shall be conclusive as to such breach; provided that in any case where such person has been convicted solely on his own plea, it shall be open to the surety to prove that he was not guilty of such offence, but the burden of so proving shall be upon the surety."*

129. After section 514 of the said Code, the following sections shall be inserted, namely :— [Cl. 121.]

Insertion of new sections 514-A., and 514-B., Code of Criminal Procedure, 1898.

"514 A. When any surety to a bond *becomes insolvent or* dies, or when any bond is forfeited under the provisions of section 514, the Court by whose order such bond was taken, or a Presidency Magistrate or Magistrate of the first class, may order the person from whom such security was demanded to furnish fresh security in accordance with the directions of the original order, and if such security is not furnished, such Court or Magistrate may proceed as if there had been a default in complying with such original order.

Procedure in case of insolvency or death of surety or when a bond is forfeited.

514B. When the person required by any Court or officer to execute a bond is a minor, such Court or officer may accept in lieu thereof a bond executed by a surety or sureties only."

Bond required from a minor.

130. In Chapter XLIII of the said Code, before section 517, the following section shall be inserted, namely :— [Cl. 122.]

Insertion of new section 516A, Code of Criminal Procedure, 1898.

"516A. When any property regarding which any offence appears to have been committed, or which *appears to have* been used for the commission of any offence, is produced before any criminal Court during any inquiry or trial, the Court may make such order as it thinks fit for the proper custody of such property pending the conclusion of the inquiry or trial, and if the property is subject to speedy or natural decay, may, after recording such evidence as it thinks necessary, order it to be sold or otherwise disposed of."

Order for custody and disposal of property pending trial in certain cases.

Amendment of section 517, Code of Criminal Procedure, 1898.

131. In section 517 of the said Code— [Cl. 123.]

(i) In sub-section (1), after the word "disposal," the words "by destruction, confiscation, *delivery* to *any* person claiming to be entitled to possession thereof or otherwise" shall be inserted.

(ii) For sub-section (3), the following sub-section shall be substituted, namely :—

"(3) When an order is made under this section, such order shall not, except where the property is livestock or subject to speedy and natural decay, and save as provided *by sub-section (4)*, be carried out *for one month*, or, when *an* appeal is presented, until such appeal has been disposed of."

(*iii*) After sub-section (*3*), the following sub-section shall be inserted, namely :—

"(*4*) Nothing in *this section* shall be deemed to prohibit any Court from *delivering* any property under the provisions of sub-section (*1*) to any person claiming to be entitled to the possession thereof, on his executing a bond with or without sureties to the satisfaction of the Court, engaging to restore such property to the Court if the order made under this section is modified or set aside on appeal."

[Cl. 124.] Amendment of section 522, Code of Criminal Procedure, 1898.

132 In section 522 of the said Code—

(*i*) In sub-section (*1*), after the word "force," whereof it *first* occurs, the words "*or* show of *force* or *by* criminal intimidation" shall be inserted, *and after the word "force" where it occurs for the second time the words "or show of force or criminal intimidation" shall be inserted.*

(*ii*) In the same sub section, after the words "thinks fit," the words "*when convicting such person or* at any time within *one* month *from* the date of the conviction" shall be inserted.

(*iii*) After sub-section (*2*), the following sub-section shall be added, namely :—

"(*3*) An order under this section may be made by *any* Court *in appeal*, or by a High Court when exercising its powers of revision."

[Cl. 125.] Amendment of section 525, Code of Criminal Procedure, 1898.

133. In section 525 of the said Code, *for the words "or the Magistrate" the words "or if the Magistrate" shall be substituted, and* after the word "owner," the words "or that the value of such property is less than *ten rupees*" shall be inserted.

[Cl. 126.] Amendment of section 526, Code of Criminal Procedure, 1898.

134. In section 526 of the said Code—

(*i*) In sub-clauses (*ii*) and (*iii*) of sub section (*1*), the word "criminal" before the word "case," and in sub-clause (*ii*), the word "such" before the word "cases," shall be omitted.

(*ii*) *After sub-section (6), the following sub-section shall be inserted, namely* :—

"(*6a*). *Where any application under this section is rejected or dismissed, the High Court may order that any costs incurred by any person opposing the application shall be paid by the applicant. All costs so directed to be paid shall be recoverable as if they were fines.*"

(*iii*) For sub-section (*8*) the following sub-section shall be substituted, namely :—

"(*8*) If before the commencement of *a day's hearing in any trial or inquiry, or before the commencement of the hearing of any appeal,* the Public Prosecutor, the complainant or the accused notifies to the Court before which the case or appeal is pending his intention to make an application under this section in respect of such case or appeal, the Court shall, before the accused is required to enter upon his defence, or before the appeal is heard, adjourn the case or postpone the appeal for such a period as will afford a reasonable time for the application to be made and an order obtained thereon :

Provided that, if in any such case, after the accused has entered on his defence, he desires to apply to the High Court for a transfer of such case on the grounds specified in sub-section (1) (a), he shall be entitled to an immediate adjournment of the hearing upon his entering into a bond, either with or without a surety, conditioned upon his making, within fifteen days thereafter, such application supported by an affidavit by himself or by the pleader appearing on his behalf in which the grounds of such application shall be fully set forth.

Notwithstanding anything hereinbefore contained, a Sessions Judge shall not be required to adjourn a trial under this sub-section *if he is of opinion that the complainant or accused, as the case may be, has had a reasonable opportunity of making such an application and has failed without sufficient cause to take advantage of it.*"

Amendment of section 527, Code of Criminal Procedure, 1898.

135. In sub-section (*1*) of section 527 of the said Code, the word "criminal," where it occurs before the word "case" shall be omitted. [Cl. 127.]

Amendment of section 528, Code of Criminal Procedure, 1898.

136. In section 528 of the said Code— [Cl. 128.]

(*i*) After sub-section (*2*), the following sub-section shall be inserted, namely :—

"(*2a*) Any Chief Presidency Magistrate or District Magistrate may, by general or special order, empower any Magistrate subordinate to him—

(*a*) to transfer for inquiry or trial any case of which he, or any Magistrate subordinate to such Chief Presidency Magistrate or District Magistrate, as the case may be, has taken cognizance, *or in which any proceedings are pending before him,* to any other such Magistrate competent to inquire into or try the same, and

(*b*) to withdraw any case from, or recall any case made over to, any Magistrate subordinate to such Chief Presidency Magistrate or District Magistrate, and to inquire into or try such case himself :

Provided that no Magistrate other than a Magistrate of the first class shall be empowered by the District Magistrate to transfer, withdraw or recall cases under this sub-section."

(*ii*) For sub-section (*4*) the following sub-section shall be substituted, namely :—

"(*4*) The head of a village under Madras Regulation XI of 1816 or Madras Regulation IV of 1821 is a Magistrate for the purposes of this section."

137. In section 537 of the said Code, [Cl. 129.]

Amendment of section 537, Code of Criminal Procedure, 1898.

(*i*) For clause (*b*) *the following shall be substituted, namely* .—

"(*b*) *of any irregularity in any order under section 196 or section 196A or in any proceedings taken under sections 476, 476A or 476B,* or"

(*ii*) *In clause (d), the word "want," where it occurs after the words "such error, omission, irregularity," shall be omitted.*

(iii) The Illustration to the same section is hereby repealed.

29A.] **138.** *In section 533 of the said Code, for the word "distress" wherever it occurs, the word "attachment" shall be substituted.*

Amendment of section 533, Code of Criminal Procedure, 1898.

130.] **139.** After section 539 of the said Code, the following sections shall be inserted, namely :—

Insertion of new sections 539A and 539B, Code of Criminal Procedure, 1898.

"539A. (1) When any application is made to any Court in the course of any inquiry, trial, *appeal or other proceeding* under this Code, and allegations are made therein respecting any public servant, *the applicant may give evidence of the facts alleged in the application by affidavit, and* the Court may, if it thinks fit, order that evidence *relating to such* facts be *so* given : Provided that no accused person shall be *compelled* to make any affidavit himself under this sub-section.

Affidavit in proof of conduct of public servant.

An affidavit to be used before any Court other than a High Court under this section may be sworn *or* affirmed in the manner prescribed in section 539, or before any Magistrate.

Affidavits under this section shall *be confined to and shall* state separately *such* facts *as* the deponent is able to prove from his own knowledge and *such* facts *as he has reasonable grounds to believe to be true, and in the latter case the deponent shall clearly state the grounds of such belief.*

(2) The Court may order any scandalous *and irrelevant* matter in an affidavit to be struck out or amended.

(3) The Court may order the *attendance* of any person making an affidavit under this section for cross-examination before the Court.

"539B. (1) Any Judge or Magistrate may, at any stage of any inquiry, *trial, appeal or other proceeding, after due notice to the parties*, visit and inspect any place in which an offence is alleged to have been committed, or any other place which it is in his opinion necessary to view, for the purpose of *properly appreciating the evidence given at such* inquiry or trial, and shall record forthwith a memorandum of any *relevant* facts observed at such inspection.

Local inspection.

(2) Such memorandum shall form part of the record of the case. If the Public Prosecutor, complainant or accused so desires, a copy of the memorandum shall be furnished to him :

Provided that, in the case of a trial by jury or with the aid of assessors the Judge shall not act under this section unless such jury or assessors have been allowed a view under section 293."

1, 131.] **140.** After section 540 of the said Code, the following section shall be inserted, namely :—

Insertion of new section 540 A, Code of Criminal Procedure, 1898.

"540A. (1) At any stage of an inquiry or trial under this Code, where two or more accused are before the Court, *if the Judge or Magistrate is* satisfied, for reasons to be recorded, that *any one or more* of such accused *is or* are incapable of remaining *before the Court, he may, if such accused is represented by a pleader, dispense with his attendance and proceed with such inquiry or trial in his absence,* and may at any subsequent stage of the proceedings direct the personal attendance of such accused.

Provision for inquiries and trial being held in the absence of accused in certain cases.

(2) If the accused in any such case is not represented by a pleader, or if the Judge or Magistrate considers his personal attendance necessary, he may, if he thinks fit, and for reasons to be recorded by him, either adjourn such inquiry or trial, or order that the case of such accused be taken up or tried separately."

141. In section 544 of the said Code, the words "with the previous sanction of the Governor General in Council" shall be omitted. [Cl. 132.]

Amendment of section 544, Code of Criminal Procedure, 1898

142. In section 545 of the said Code— [Cl. 133.]

Amendment of section 545, Code of Criminal Procedure, 1898.

(*i*) For clause (*b*) of sub-section (*1*), the following clause shall be substituted, namely :—

"(*b*) in the payment to any person of compensation for any loss or injury caused by the offence, when substantial compensation is, in the opinion of the Court, recoverable by such person in a Civil Court."

(*ii*) To sub-section (*1*), the following clause shall be added, namely :—

"(*c*) when any person is convicted of any offence which includes theft, criminal misappropriation, criminal breach of trust, *or* cheating, or *of having dishonestly received or retained* stolen property knowing or having reason to believe the same to be stolen, in compensating any *bonâ fide purchaser of such property* for the loss of the same, if such property is restored to the possession of the person entitled thereto."

143. After section 546 of the said Code, the following section shall be inserted, namely :— [Cl. 134.]

Insertion of new section 546A, Code of Criminal Procedure, 1898.

"546 A. (1) Whenever any complaint of a non-cognizable offence is made to a Court, the Court, if it convicts the accused, shall, in addition to the penalty imposed upon him, order him to pay to the complainant—

Order for payment of certain fees paid by complainant in non-cognizable cases.

(*a*) the fee (if any) paid on the petition of complaint, or for the examination of the complainant, and

(*b*) any fees paid by the complainant for serving processes on his witnesses or on the accused.

(2) An order under this section may also be made by an Appellate Court, or by the High Court when exercising its powers of revision in any case in which the Court convicting the accused has by error omitted to make such order."

144. *In section 547 of the said Code, after the word "Code," the words "and not otherwise specifically provided for," shall be inserted.* [Cl. 134A

Amendment of section 547, Code of Criminal Procedure, 1898.

[Cl. 135] **145.** After section 559 of the said Code, the following section shall be inserted, namely:—

Insertion of new section 559A, Code of Criminal Procedure, 1898.

"559A. (1) The powers and duties of a Judge or Magistrate under this Code may, *subject to any other provisions therein contained*, be exercised or performed by his successor in office.

Provision for powers of Judges and Magistrates being exercised by their successors in office.

(2) When *there is any doubt as to who is* the successor in office of any Magistrate, the Chief Presidency Magistrate in a Presidency-town, and the District Magistrate outside such towns, shall determine by order in writing *the* Magistrate *who* shall, for the purposes of this Code or of any proceedings or order thereunder, be deemed to be the successor in office of such Magistrate.

(3) *When there is any doubt as to who is the successor in office of any Additional or Assistant Sessions Judge, the Sessions Judge shall determine by order in writing the Judge who shall, for the purpose of this Code or of any proceedings or order thereunder, be deemed to be the successor in office of such Additional or Assistant Sessions Judge.*"

[Cl. 136.] **146.** After section 561 of the said Code, the following section shall be inserted, namely:—

Insertion of new section 561A, Code of Criminal Procedure, 1898.

"561A. Nothing in this Code shall be deemed to limit or affect the inherent power of the *High* Court to make such orders as may be necessary to give effect to any order under this Code, or to prevent abuse of the process of *any* Court."

Saving of inherent powers of High Courts.

[Cl. 137.] **147.** For section 562 of the said Code, the following section shall be substituted, namely:—

Substitution of section 562, Code of Criminal Procedure, 1898.

"562. (*1*) In any case in which a person is convicted of an offence punishable with *imprisonment for* not more than three years, or of an offence punishable under any of the *following sections* of the

Power of Court to release certain convicted offenders on probation of good conduct instead of sentencing to punishment.

XLV of 1860. Indian Penal Code, namely, 317, 325, 335, *380*, 381 *or 420*, and no previous conviction is proved against him, if it appears to the Court before *which* he is convicted, regard being had to the age, character or antecedents of the offender, *and to the* circumstances under which the offence was committed, that it is expedient that the offender should be released on probation of good conduct, the Court may, instead of sentencing him at once to any punishment, direct that he be released on his entering into a bond, with or without sureties, *to appear and receive sentence when called upon* during such period (not exceeding three years) as the Court may direct, and in the meantime to keep the peace and be of good behaviour:

Provided that, where any first offender is convicted by a Magistrate of the third class, or a Magistrate of the second class not specially empowered by the Local Government in this behalf, and the Magistrate is of opinion that the powers conferred by this section should be exercised, he shall record his opinion to that effect, and submit the proceedings to a Magistrate of the first class or Sub-divisional Magistrate, forwarding the accused to, or taking bail for his appearance before, such Magistrate, who shall dispose of the case in manner provided by section 380.

(*2*) An order under this section may be made by any Appellate Court, or by the High Court when exercising its powers of revision.

(*3*) When an order has been made under this section in respect of any offender, the High Court may, on appeal when there is a right of appeal to such Court, or when exercising its powers of revision, set aside such order, and in lieu thereof pass sentence on such offender according to law:

Provided that, when the order under this section is made by a Magistrate acting otherwise than under section 34, the High Court shall not, under this sub-section, inflict a greater punishment than might have been inflicted by a Presidency Magistrate or Magistrate of the first class.

(4) The provisions of section 122 shall, so far as may be, apply to all *sureties offered* in pursuance of the provisions of this section."

Substitution of section 565, Code of Criminal Procedure, 1898.

148. For section 565 of the said Code, the following *section* shall be substituted, namely:— [Cl. 138]

Order for notifying address of previously convicted offender.

"565. (*1*) When any person having been convicted—

(*a*) by a Court in British India of an offence punishable under sections 215, 489A, 489B, 489C, or 489D, of the Indian Penal Code, or *of any offence punishable* under Chapter XII or Chapter XVII of the said Code with imprisonment of either description for a term of three years or upwards, or XLV of 1860.

(*b*) by a Court or Tribunal in the territories of any Native Prince or State in India acting under the general or special authority of the Governor General in Council, or of any Local Government, of any offence which would, if committed in British India, have been punishable under any of the aforesaid sections or Chapters of the Indian Penal Code with like imprisonment for a like term,

is again convicted of any offence *of the same kind*, *or* punishable under any of those sections or Chapters with imprisonment for a term of three years or upwards by a High Court, Court of Session, Presidency Magistrate, District Magistrate, Sub-divisional Magistrate or any Magistrate of the first class, such Court or Magistrate may, if it or he thinks fit, at the time of passing sentence of transportation or imprisonment on such person, also order that his residence and any change of, or absence from, such residence after release be notified, as hereinafter provided, for a term not exceeding five years from the date of the expiration of such sentence.

(2) If such conviction is set aside on appeal or otherwise, such order shall become void.

(3) The Local Government, with the previous sanction of the Governor General in Council, may make rules to carry out the provisions of this section relating to the notification of residence or change of, or absence from, residence, by released convicts.

(4) An order under this section may also be made by an Appellate Court, or by the High Court when exercising its powers of revision.

(5) Any person *against whom an order has been made under this section, and who refuses or neglects* to comply with any rule so made, shall be punishable with imprisonment which may extend to *three* months, or with fine which may extend to *five hundred* rupees, or with both.

(6) *Any person charged with a breach of any such rule may be tried by a Magistrate of competent jurisdiction in the district in which the place last notified by him as his place of residence is situated."*

. 139.] Amendment of Schedule II, Code of Criminal Procedure, 1898.

149. In Schedule II of the said Code—

(1) In column 1, the figures "405" occurring between the figures "404" and "406" shall be omitted.

(2) In column 3 of the entry against section 213, for the words "Shall not arrest without warrant", the word "Ditto" shall be substituted.

(3) In column 3 of the entry against section 214, for the word "Ditto", the words "Shall not arrest without warrant" shall be substituted.

(4) In column 3 of the entry against section 215, for the word "Ditto", the words "May arrest without warrant" shall be substituted.

(5) In column 3 of the entry against section 216, for the words "May arrest without warrant", the word "Ditto" shall be substituted.

(6) In column 3 of the entry against section 374, for the word "Ditto", the words "Shall not arrest without warrant" shall be substituted.

(7) *In column 5 of the entries against sections 118, 119, and 120, for the words "Ditto" and "According as the offence abetted is bailable or not", as the case may be, where they occur opposite the entries "If the offence be not committed", in column 2, the word "Bailable" shall be substituted; and for the word "Ditto" where it occurs in column 5 opposite the entry "120 Concealing a design to commit an offence punishable with imprisonment, if the offence be committed" the words "According as the offence concealed is bailable or not" shall be substituted.*

(8) *In column 5 of the entry against section 363, for the words "Not bailable" the word "Bailable" shall be substituted; and in the same column of the entry against section 364, for the word "Ditto", the words "Not bailable" shall be substituted.*

(9) *In column 5 of the entry against section 477A for the word "Ditto" the word "Bailable" shall be substituted.*

(10) *In column 5 of the entry against section 495, for the words "Not bailable" the word "Ditto" shall be substituted.*

(11) *In column 5 of the entry against section 497, for the word "Bailable" the word "Ditto" shall be substituted.*

(12) In column 6 of the entries against sections 343, 346 and 357, for the words "Not compoundable," "Ditto," and "Ditto," respectively, the words "Compoundable when permission is given by the Court before which the prosecution is pending" shall be substituted; and in the same column, for the word "Ditto" against each of sections 344 and 347, the words "Not compoundable" shall be substituted.

(13) *In column 6 of the entry against section 430, for the word "Ditto" the words "Compoundable when permission is given by the Court before which the prosecution is pending" shall be substituted; and in the same column for the word "Ditto" against section 431 the words "Not compoundable" shall be substituted.*

(14) In column 6 of the entry against section 451, for the words "Not compoundable" the following shall be substituted, namely—"Compoundable when permission is given by the Court before which the prosecution is pending," and for the word "Ditto" the words "Not compoundable" shall be substituted.

(15) In column 6 of the entry against section 509 for the word "Ditto" the words "Compoundable when permission is given by the Court before which the prosecution is pending" shall be substituted; and in the same column for the word "Ditto" against section 510, the words "Not compoundable" shall be substituted.

(16) In column 7 of the entry against section 477A for the word "Ditto," the words "Imprisonment of either description for seven years, or fine, or both" shall be substituted.

(17) In column 8 of the entry against section 294, for the word "Ditto," the words "Any Magistrate" shall be substituted.

(18) In column 8 of the entry against section 317, for the word "Ditto," the words "Court of Session, Presidency Magistrate or Magistrate of the first class" shall be substituted

(19) *In column 8 of the entry against section 318, for the words "Court of Session, Presidency Magistrate or Magistrate of the first class", the word "Ditto" shall be substituted.*

(20) *In column 8 of the entry against section 327, for the words "Court of Session" the word "Ditto" shall be substituted; and in the same column of the entry against section 328, for the word "Ditto", the words "Court of Session" shall be substituted.*

(21) In column 8 of the entry against section 368, for the word "Ditto", the words "Court of Session, Presidency Magistrate or a Magistrate of the first class" shall be substituted; *and in the same column of the entry against section 369 for the words "Court of Session, Presidency Magistrate or Magistrate of the first class" the word "Ditto" shall be substituted.*

(22) In column 8 of the entry against section 477 A, for the word "Ditto" the words "Court of Session, Presidency Magistrate or Magistrate of the first class" shall be substituted.

(23) In column 8 of the entry against section 491, for the word "Ditto" the words "Court of Session, Presidency Magistrate or Magistrate of the first class" shall be substituted, and in column 8 of the entry against section 495, for the word "Ditto" the words "Court of Session" shall be substituted.

(24) In the last entry in the Schedule, in column 2, for the words "less than 1 year or with fine only" the words "a term exceeding six months but less than one year" shall be substituted, and after the said entry the following entry shall be added—

If punishable with imprisonment for not more than six months or with fine only.	*Ditto.*	*Ditto.*	*Ditto.*	*Compoundable when permission is given by the court before which a prosecution is pending.*	...	*Ditto.*

[Cl. 140.] Amendment of Schedule III, Code of Criminal Procedure, 1898.

150. In Schedule III of the said Code—

(*i*) Under Head I (*Ordinary powers of a Magistrate of the Third class*) :—

(*1*) In item (*5*), after the word "property" the words "and to dispose of claims to attached property" shall be inserted.

(*2*) The following item shall be inserted between items (*14*) and (*15*), namely :—

"(*14a*) Power to postpone issue of process, section 202."

(*3*) To item (*18*), the words, figures and letter "and to require fresh security, section 514A" shall be added.

(*4*) After item (*18*), the following item shall be inserted, namely :—

"(*18a*) power to make order as to custody and disposal of property pending inquiry or trial, section 516A."

(*5*) In item (*20*), the word "perishable" shall be omitted.

(*6*) After item (*20*), the following items shall be added, namely :—

"(*21*) Power to require affidavit in support of application, section 539A ;

(*22*) Power to make local inspection, section 539 B."

(*ii*) From Head II (*Ordinary powers of a Magistrate of the second class*), the following item shall be omitted, namely :—

"(*3*) Power to postpone issue of process, section 202."

And item (*4*) shall be re-numbered (*3*).

(*iii*) Under Head III (*Ordinary powers of a Magistrate of the First class*) :—

(*1*) Between items (*6*) and (*7*) the following item shall be inserted, namely :—

"(*6a*) Power to make orders as to local nuisances, section 133" ;

(*2*) Between items (*7*) and (*8*) the following item shall be inserted, namely :—

"(*7a*) Power to hold inquests, section 174".

(*3*) After item (*12*), the following item shall be inserted, namely :—

"(*12a*) Power to require fresh security, section 514A."

(*4*) After item (*13*), the following item shall be added, namely :—

"(*14*) Power to order released convicts to notify residence, section 565."

(*iv*) *In* Head IV (*Ordinary powers of a Sub-divisional Magistrate*) :—

(*1*) *In the headnote after the words "Sub-divisional Magistrate", the words "appointed under section 13" shall be inserted ;*

(*2*) the following items shall be omitted, namely :—

"(*4*) Power to make orders as to local nuisances, section 133" ;

"(*10*) Power to hold inquests, section 174" ;

"(*20*) Power to order released convicts to notify residence, section 565."

(*v*) *In* Head V (*Ordinary powers of a District Magistrate*) *in item (9) after the word "for" the words "keeping the peace or" shall be inserted.*

Amendment of Schedule IV, Code of Criminal Procedure, 1898.

151. In Schedule IV of the said Code— [Cl. 14

(*i*) From the list of powers with which a Magistrate of the first class may be invested by the Local Government, the following shall be omitted, namely :—

"(*3*) Power to make orders as to local nuisances, section 133" ;

"(*6*) Power to hold inquests, section 174" ;

"(*14*) Power to order released convicts to notify residence, section 565."

(*ii*) In the list of powers with which a Magistrate of the first class may be invested by the District Magistrate, item (*3*), namely, "Power to hold inquests, section 174," shall be omitted.

(*iii*) *In the list of powers with which a Magistrate of the third class may be invested by the Local Government the following shall be omitted, namely :—*

"(2) Power to make orders under section 144";

"(6) Power to commit for trial, section 206"; and in the list of powers with which such Magistrates may be invested by the District

Magistrate, the following shall be omitted, namely:—

"(2) Power to make orders under section 144."

[Cl. 142.] Amendment of Schedule V, Code of Criminal Procedure, 1898.

152. In Scheule V of the said Code—

(*i*) In Form VI—

(*a*) IN THE ORDER OF ATTACHMENT TO COMPEL THE ATTENDANCE OF A WITNESS, for the words "Proclamation was duly issued" the words "Proclamation has been or is being duly issued" shall be substituted, and the words "and he has failed to appear" shall be omitted.

(*b*) IN THE ORDER OF ATTACHMENT TO COMPEL THE APPEARANCE OF A PERSON ACCUSED, for the words "Proclamation was duly issued" the words "Proclamation has been or is being duly issued" shall be substituted.

(*c*) IN THE ORDER AUTHORISING AN ATTACHMENT BY THE DEPUTY COMMISSIONER AS COLLECTOR, for the words "Proclamation was duly issued" the words "Proclamation has been or is being duly issued" shall be substituted, and the words "but he has not appeared" shall be omitted.

(*ii*) In Forms X and XI, after the words "for the term of", wherever they occur, the words "*or* until the completion of the inquiry in the matter of now pending in the Court of," and after the words "said term," wherever they occur, the words "*or* until the completion of the said inquiry" shall be inserted.

(*iii*) *After Form XI, the following Form shall be inserted, namely:—*

XIA.

Security bond under section 526, Criminal Procedure Code.

In the Court of

No.

Whereas I son of residing at have applied to the above named Court for an adjournment with a view to enable me to move the High Court for a transfer of the above case/matter under the provisions of section 526 (1), clause (a), of the Criminal Procedure Code, and whereas I have been required to give security in the sum of Rs. (with one surety for Rs.) I do hereby bind myself to present within 15 days from the date hereof to the High Court at an application, supported by an affidavit which shall comply with the requirements of section 526 (8), for the transfer of the above case/matter, and, in the event of my making default herein, I bind myself to forfeit to His Majesty the King Emperor of India the sum of Rs.

Dated this day of

(Signature)

I son of residing at hereby declare myself surety for the above named that he shall within 15 days from this date apply to the High Court for a transfer of the above case or matter under the provisions of section 526, clause (a), and in the event of his making default herein, I bind myself to forfeit to His Majesty the King Emperor of India the sum of Rs.

Dated this day of

(*iv*) *In Form XXX (a) in the headnote, for the word "distress" the words "Attachment and Sale" shall be substituted.*

(*b*) *for the words "distress of the moveable" the words "attachment and sale of the" shall be substituted.*

(*v*) In each of Forms XXXVII and XLI, the following amendments shall be made, namely:—

(*a*) in the headnote, for the word "distress" the word "attachment" shall be substituted,

(*b*) for the words "make distress by seizure of any moveable" the words "attach any" shall be substituted,

(*c*) for the words "such distress" the words "such attachment" shall be substituted, and

(*d*) for the words "moveable property distrained," the words "property attached" shall be substituted.

153. Section 31 of the Court-fees Act, 1870, is hereby repealed. [Cl. 143.] VII of 1870.

Repeal of section 31, Court-fees Act, 1870.

STATEMENT OF OBJECTS AND REASONS.

A Bill to amend the Code of Criminal Procedure was introduced on the 21st March 1914, and thereafter referred to Local Governments and Administrations.

The Governor General in Council decided to remit the Bill and the various opinions received to a small Committee with a strong representation of the legal professions.

The present Bill is the result of the deliberations of this Committee and its provisions are explained in their Report printed below.

20th August 1917.

W. H. VINCENT

A. P. MUDDIMAN,

Secretary to the Government of India.

Report

of the Committee appointed to consider and revise the Criminal Procedure Code (Amendment) Bill.

The Committee assembled in Simla on 18th September, and have sat on twenty-nine days. Sir S. P. Sinha was forced to leave before our labours were finally completed. We were able, however, to revise the whole Bill while he was still with us, and it only remained to go through the various clauses again for the purposes of checking. Such further alterations as were found necessary in our draft after he had left, have been laid before him, and have his express approval.

The Bill which was submitted for our consideration was introduced in the Legislative Council in March 1914, and was circulated to Local Governments. The criticisms received were sifted and examined departmentally, and certain changes were proposed in the Bill, all of which have been carefully considered by us in the light of the opinions expressed. We have also gone through the original Bill clause by clause, and have discussed, frequently at some length, the various amendments which have been suggested.

The detailed conclusions to which we have come will be found in the revised draft of the Bill which we have prepared and the notes on clauses, which are annexed as Appendices A and B respectively.

The alterations in, and additions to, the Bill which we propose, as well as the clauses which we accept as originally drafted, are in every case our unanimous recommendations.

The most important questions with which we have had to deal appear to us to be those connected with the following subjects :—

	Section of Code.	Clause of Bill.
1. Enlargement of the powers of investigating officers	157 and 166-173 ...	25 and 29
2. Use of statements recorded by the police ...	162 ...	27
3. Sanctions to prosecute	195 and 476 ..	36 and 111
4. Right of reply in trials in the High Court and Sessions Courts	292 ...	67
5. Approvers	337 and 339 ...	75 and 76
6. Realization of fines	386 ...	87
7. Lunatics	Ch. XXXIV ...	104 to 110
8. Applications for transfer	526 ...	126

Some of the amendments we have proposed are necessitated by decisions of the different High Courts. Wherever a doubt has been raised as to the meaning of a particular provision of the Code, we have thought it desirable to clear the matter up by express words. Other amendments have been suggested by the criticisms received on the circulation of the Bill, and many are merely verbal alterations which require no special comment.

We recognize that some of the more important questions with which we have dealt are matters of great difficulty, and that there is much to be said on either side. We cannot claim to have provided an absolutely satisfactory solution of all the problems which have occupied the Courts since this Code was last amended, but we have aimed in every case at simplification of procedure, clearness of wording, and prevention, so far as may be, of abuses that have been disclosed. We have tried to hold the balance between the requirements of judicial efficiency and the interests of accused persons, but inclining to the latter in every case of doubt.

In the revised Bill, which is Appendix A to this Report, the italics show the changes which we suggest in the original Bill.

We have also prepared a compilation of the sections of the existing Code which are affected by our amendments, showing by italics the proposed changes *in situ* for convenient reference. This has also been annexed as Appendix C.

We desire specially to acknowledge the very valuable assistance which has been rendered to us throughout by Mr. V. Dawson, I.C.S., who was deputed to act as Secretary to the Committee.

G. R. LOWNDES.
T. C. PIGGOTT.
C. A. KUMARASWAMI SASTRI.
S. P. SINHA.
J. WALKER.

23rd December, 1916.

APPENDIX B.

Notes on Clauses.

Clause 1 requires no comment.

Clause 2.—We accept the amendment of sub-section (*2*). As regards the proposed sub-section (*3*), we would confine the amendment to sections 192 and 437, (2). We think it undesirable that an Additional District Magistrate should be *judicially* subordinate to the District Magistrate, and would therefore omit the reference to sections 437 and 528, the inclusion of which would produce this result. Assuming that the Additional District Magistrate is granted full powers of a District Magistrate, he would be able under section 437 to call for the record of any case and direct a further enquiry, and could under section 528 (*1*) transfer the case to his own file.

In this connection we note that section 29 should be amended by inserting the words " section 10 and " before " section 447. " We have provided for this in clause 4A.

Clause 3.—We accept this amendment, but would restrict the appointment of Additional Chief Presidency Magistrates to persons who are already Presidency Magistrates.

Clause 4.—Is accepted.

Clause 4A.—See note to clause 2, above.

Clause 5.— Ditto.

Clause 6.—We are not satisfied that any real difficulty arises under section 40 of the existing Code. The only decision which appears to bear on the point (*Bai Harku* v. *Sitaram*, 2 Bom. Law Reporter, p. 536) does not support the Punjab Government's opinion. It will be sufficient, we think, instead of amending the section as proposed by the Bill, merely to substitute the word " appointed " for " transferred " in both places where it occurs in section 40, and to omit the words " continue to."

Clause 7.—We have revised this clause, omitting several of the sections which it was proposed to include therein.

Clause 8 (*1*) (*i*).—Is accepted.

(*ii*).—We are opposed to the inclusion of any of these sections, and would therefore reject this sub-clause. There is, as far as we know, no present necessity for the inclusion of offences relating to stamps (sections 255-264). If occasion should arise in any district, the matter could be dealt with under section 45 (*1*) (*l*) of the present Code.

(*iii*).—We have redrafted this sub-clause.

(*iv*).—Is accepted.

Sub-clause (2) is accepted.

Clause 8A.—The Committee are of opinion that an amendment is required in section 54 (*1*) *first*, to meet the case of a requisition from a police-officer to arrest a man at a distance. We think it is clear that there should be power for an investigating officer to require by telegram the arrest of a person who may, perhaps, have absconded from the place where the investigation was taking place. We, therefore, propose to add at the end of section 54 (*1*) *first* the following words, " or for whose arrest a requisition has been received from a police-officer who might lawfully have made the arrest himself."

We also propose a new sub-section (*3*) at the end of this section ; see our note to clause 9.

Clause 8 B.—We consider that a police-officer making an investigation should, no less than an officer in charge of a police-station, have power to depute a subordinate to effect an arrest under the provisions of section 56 (*1*), and we propose an amendment in this sub-section accordingly.

Clause 9.—We are of opinion that it would be unwise to empower private persons to arrest in cases which involve suspicion only, but we think that it would be desirable to confer this power specifically on village officers, and this will be effected by the new sub section (*3*) which we have proposed to section 54 (see note to clause 8 A above). We have therefore omitted from this clause the power proposed to be conferred on private persons to arrest on suspicion only, and have also slightly altered the wording of the clause.

Clause 10.—We think that no sufficient case has been made out for the innovation proposed by this clause, and we would reject it.

Clause 11.—We have partly redrafted this clause so as to provide (*a*) for the continuance of proceedings by the legal representative of a claimant or objector who may die pending the enquiry into his claim or objection ; (*b*) for the case of claims to property in another district from that in which the order of attachment was made ; and (*c*) a period of limitation within which proceedings in a civil court to establish a claim which has been disallowed by a Magistrate must be instituted.

Clause 12.—We accept the proposal of the Bill to penalise an unreasonable refusal or neglect to attend as a search witness, but would make it a condition precedent that the person in question should have been required to attend by an order in writing from the police-officer. In order to make this clear we have, in addition to the new sub-section (*5*), made a small amendment at the end of sub-section (*1*).

We think that the power thus given to the police, practically to compel the attendance of respectable witnesses from as near as possible to the place where the search is to be effected, should go far to put an end to the objectionable practice of bringing semi-professional search witnesses from a greater distance, and will also prevent the frustration of searches by the unreasonable refusal of witnesses to attend, which, we understand, is by no means uncommon. If executive instructions are issued to the police that, with this new sub-section to back them, they are, whenever possible, to require the attendance of respectable witnesses from the *immediate* vicinity, we think that a considerable improvement will be effected.

We doubt if it would be wise to enact the new sub-section (*6*) proposed by the Bill, and we recommend that it should be omitted. We think that it will be sufficient to rely upon the law as expounded recently by the Full Bench in Madras (I. L. R. XXXIV Mad. 349) which shows that the facts with reference to a search may be proved otherwise than by the production of the search lists.

Clause 13 (i).—We do not like this amendment. We would, however, redraft section 106 (*1*) as shown in the amended Bill. We think that it is better to enlarge the scope of this section by including all offences under Chapter VIII of the Penal Code, than to involve the court in an enquiry whether the offence of which the accused has been convicted, though not involving a breach of the peace, was nevertheless likely to have occasioned a breach.

(*ii*).—We accept this amendment, which we think is only carrying out the intention of sub-section (*3*).

Clause 13 A.—We propose an amendment of section 107 (*4*), which is explained in our note to clause 16 (see at end).

Clause 14.—Is accepted.

Clause 15.—We agree that habitual kidnappers should be brought under this section, but doubt the necessity of any reference to abduction. We think that it is desirable to include all offences under Chapter XII of the Indian Penal

Code, and also habitual forgers. We have included "forger" in section 110 (*a*), and have rearranged (*d*) in accordance with this note.

Clause 16.—We accept the proposed amendment of section 117 (*3*), which we have renumbered as sub-section (*4*).

We have redrafted the proposed new sub-section (*5*), and would bring it in as sub-section (*3*).

We think that an amendment is also required in sub-section (*2*). Seeing that no charge has to be framed, there would appear to be no reason to allow the accused to defer his cross-examination of the prosecution witnesses, and we have accordingly provided for this at the end of the sub-section.

It has been suggested that the words "general repute" in the old sub-section (*3*) [now sub-section (*4*)] require elucidation. We are not prepared, however, to attempt this either by definition or by an illustration. We would, however, omit the words "or otherwise," which follow "general repute." Consequent upon the renumbering of the sub-sections which is referred to above, sub-section (*4*) will now become sub-section (*5*).

In this connection we also recommend an amendment of section 107 (*4*), as we think that the powers conferred by the sub-section as it stands are unnecessarily wide. We think that it will be sufficient that the Magistrate should have power to detain the accused in custody "pending further action by himself under this Chapter," and we have made this change by clause 13A.

Clause 17.—We think that it would be a mistake to attempt any definition of unfitness for the purpose of acceptance as a surety, and we recommend that section 122 [in the Bill 122 (1)] should be left unaffected, except by adding at the end the words "for the purposes of the bond."

We accept the principle of the new sub-section (2) proposed by the Bill, but we think that the enquiry should be held upon oath, and that the Magistrate should be bound to record the substance of the evidence adduced before him. We propose however to redraft this sub-section, putting it partly as a proviso to the existing section 122 [now 122 (*1*)], and partly as sub sections (*2*) and (*3*) (see in our redraft of the Bill).

We also think that there should be a general right of appeal against the rejection of a surety in such proceedings, and that provision should be made for requiring fresh security when a surety either dies or becomes insolvent, but in no other case. We have provided for these recommendations by section 406A (see c. 94) and section 514A (c. 121).

Clause 18.—We accept this clause, with two small additions which require no comment, but would renumber it as sub-section (3B). We think that where security has been demanded from two or more persons, some or one of whom only may be ordered to give security for more than a year, all the parties from whom security is demanded (unless any of them prefer to give the security) should be dealt with by the Sessions Judge. We have inserted a new sub-section (*3*A) to provide for this, and would bring in sub-section (*3*A) of the original Bill after it as (*3*B).

Clause 19.—We agree to the first amendment proposed by this clause, but would reject the second. We have enlarged the term "building" to include a tent or other structure.

We agree to the inclusion of dangerous animals in the section, and would also refer to dangerous trees.

The section also requires certain other small amendments, and we have therefore thought it desirable to redraft it generally.

Clause 20.—We would reject this clause, but would propose in lieu thereof an amendment of section 135.

We think that the only question to be left to the jury should be whether the measures directed by the Magistrate to be taken are reasonable and proper, and in view of the decision in I. L. R. XXX All. 364, we think it desirable that this should be made clear.

If the person against whom the order is made denies the existence of a public right over any way, river, etc., we think that this question should be decided by the Magistrate, and that his decision should be final for the purposes of this Chapter.

We also think that it should be made clear that a party may both dispute the public right and at the same time, in the alternative, claim that the question whether the measures directed are reasonable or not should be referred to a jury.

A small amendment is also required in section 135 (*1*) by reason of the amendments we have proposed in section 133.

Our recommendations under this clause have necessitated a further breaking up of the section, as shown in our redraft of the Bill.

Clause 20A.—We do not think that powers under section 144 should be granted to a Magistrate of the third class, and we have provided for this by a small amendment in section 144 (*1*). See also clause 44 amending section 206 (*1*) in the same way.

Clause 21.—It has been suggested that the whole of Chapter XII might be omitted from the Code, but we are not prepared to recommend this.

Section 145 (*1*).—We do not agree to the proposed substitution of "may" for "shall" in this sub-section. We think that under the circumstances supposed the making of an order should be, as it is now, imperative. We propose however to insert the words "Presidency Magistrate" in the first part of the this sub-section.

Section 145 (*6*).—We accept the amendment proposed by sub-clause (*2*) of the Bill. We think that this is a mere logical carrying out of the amendment made in 1898.

We also think that this sub-section should apply not only to the case of a party in actual possession, but also to one who is to be treated as being in possession under the proviso to sub-section (*4*), and we have amended sub-section (*6*) in this sense.

Section 145 (*7*).—We have expanded this sub-section, which deals with the death of a party while the proceedings are pending, in accordance with sub-clause (*iii*) of the Bill.

Section 145 (*8*).—[Sub-clause (*iv*) of the Bill]. We accept this amendment, with the omission of the words "or that such an order will be to the benefit of the parties," which we think would often allow too wide a discretion to the Magistrate.

Clause 21A.—We recommend the addition of a proviso to section 146 (*2*), to meet the case of an overlapping appointment of a receiver by the civil court.

Clause 22.—We have largely redrafted section 147 as is done by the Bill, and the further amendments we propose require no further comment.

Clause 23.—We accept this clause, but would make a further addition to section 148 (*3*), specifying what costs may be awarded.

Clause 24.—We are not prepared to accept the amendment proposed by this clause. The difficulty suggested by I. L. R. XXVI Bombay at page 157 will, we think, be met by the amendment which we propose in section 191 (*b*) (see clause 34 B).

Clause 25.—*Section 157* (*1*).—We accept the amendment proposed by sub-clause (*i*) of the Bill.

In view of certain further amendments which we recommend in this Chapter in the direction of increasing the powers of an investigating officer, as distinct from an officer in charge of a police-station [see the definition in section 4 (*l*)(*p*)], we propose to confine the term "subordinate officers" in this sub-section to officers not below the rank of a sub-inspector. This is in accordance with the recommendation of the Police Commission.

[*Section 157* (*2*)].—We accept the amendment proposed by sub-clause (*2*), but would leave it to the local Government to prescribe the manner in which the communication shall be made.

Clause 26.—We accept the principle of this clause, but would leave it to the local Government to prescribe the rank of the police-officer.

Clause 27.—The amendment of section 162 has been discussed at great length by the Committee. It has been the subject of amendment before, and of constant difficulty in the courts. We therefore propose to recast the section, and we think that a note as to its previous history will be instructive.

2. Under the original Code of 1861 (section 145), a police-officer could examine potential witnesses and reduce their statements to writing, but *the writing* was not to be part of the record or used as evidence. The Code of 1872 maintained the above provisions, merely adding (section 119) that no person when examined by the police should be bound to answer incriminating questions. The only material change made by the Code of 1882 (section 162) was that, instead of the provision that the statement when so reduced to writing should not be used as evidence, it was provided that no statement made by a witness if reduced to writing should be used as evidence *against the accused*, thus making it clear that the provision in question was intended for the benefit of the accused.

3. The new section did not lay down in terms that the accused might not use the written record of a witness' statement for the purposes of his defence, and indeed it rather suggested that he was entitled to do so. Accordingly cases occurred in which the accused demanded to see the statements which the police had taken down, in order that he might use, for the purposes of his defence, anything that appeared therein to his advantage, and the Calcutta High Court ruled that he was entitled to do so. The Allahabad High Court, on the other hand, held that the writings in effect formed part of the police-diary, and were therefore privileged from inspection, and this was the position which stood to be dealt with when the Amending Act of 1898 was under consideration. There was evidently a good deal to be said on both sides, as will appear from the report of the Select Committee on the Bill which is quoted *in extenso* below. The Bill as introduced proposed to adopt the Allahabad view, and put statements of witnesses when recorded by the police under section 161 on the same footing as police-diaries, and would only allow them to be used to the same extent as such diaries under section 172, *i.e.*, in effect enacting that the accused should not have access to them at all, unless the police-officer used them for the purpose of refreshing his memory, in which case the accused would be entitled to see them and cross-examine on them.

4. The present section 162, which was embodied in the Act of 1898, was the result of a compromise in the Select Committee, whose report was in the following terms:—

> "*Clause 162.*—This clause, as drafted, proposed to affirm the decision of the Allahabad High Court, which was in conflict with the decision of the Calcutta High Court. The Governments of Bengal, the North-Western Provinces, Madras, Bombay and Burma and most of the authorities consulted approve the decision of the Allahabad High Court, but the question involved (namely, whether the accused is entitled to inspect statements taken down by the police under section 161) is full of difficulty. In the first place it is essential in the interests of public justice, that the sources of

police information should be kept secret. If the names of informers or detectives and the nature of their information be disclosed, the detection of crime would be seriously crippled. In the second place, it is unfair to a witness that his evidence should be discredited on the strength of an alleged statement made to a policeman, which he may have had no opportunity of verifying or correcting. Such statements must necessarily be often taken down hurriedly and may be incorrectly copied out. They are not taken down as depositions, or with regard to the rules of evidence, but merely to aid the police in the course of their investigation. But, in the third place, it may be most important for the accused to show that a witness called for the prosecution is telling a story substantially different from that which he told when first questioned by the police. We have endeavoured to reconcile these conflicting interests by reverting to the language of the Codes of 1861 and 1872, and adding a proviso compelling the Court, on the application of the accused, to refer to such statements, and then empowering it in its discretion to allow him to have copies of them. We then provide for the mode in which these statements are to be used. It is clear that a witness ought not to have his credit impeached on the strength of a statement alleged to have been made to a policeman, unless and until it is shown that he has made that statement."

5. The result was not altogether a happy one. It will be noticed that the section deals mainly with the *writing*, and enacts that it shall not be used as evidence, with a proviso that the Court may in its discretion direct the accused to be furnished with a copy of it—presumably only in order that the accused may know that there is something in the writing which may help his defence—and goes on to say that the statement (*i.e.*, what the witness said to the police-officer) may be used in the ordinary course to impeach the credit of the witness, obviously implying that for this purpose it must be duly proved.

6. It seems clear that all that the amendment of 1898 intended to effect was to make it clear that the accused had no right to call for or see the record of any statements taken down by the police under section 161, unless the Court thought that in the interests of justice he should be allowed to do so. It did not purport to deal with, and has left untouched, the further question whether or not a statement made by a witness under section 161, as apart from the written record of the statement, might be used by the prosecution for the purpose of corroborating one of their witnesses under section 157 of the Evidence Act, and this is at all events one of the principal difficulties with which we have to deal now.

7. The re-draft of the section which we propose will make it clear that the statements taken down under section 161 (and not merely the written records of such statements) are not to be used in any way or for any purposes except as allowed by the proviso. Having regard to the fact that the making of such statements is compulsory under section 161, and to the way in which, and the circumstances under which, they are usually recorded, we do not think that they are of any corroborative value where the witness merely repeats the same statement in Court, and that they ought not therefore to be allowed to be used for the purpose of corroboration under section 157 of the Evidence Act. If the really material fact to the prosecution is that *a statement* was made to the police on a particular date or at a particular place, this fact will of course still be proveable in the ordinary course, and it will be open to the Courts or to a jury to make any proper deduction from this fact and the action which was taken on it. The amendment will also, we think, make it clear that if the accused wishes to rely on anything in the previous statement of a witness to the police, of which he has been allowed by the Court to have a copy, he will have to prove it in the ordinary way. If the witness admits this in cross-examination, it will of course be sufficient; if he denies the contradiction, and the police officer who took it down is called by the prosecution, the previous statement of the witness on the point may be proved by him; if he is not called by the

prosecution, the Court would no doubt itself in most cases call him, or if the accused is calling evidence in support of his defence, it may be worth his while to call the police-officer himself. But it is clear that unless the previous contradictory statement is proved in some way in accordance with law, it ought not to depreciate the witness' statement on oath. It will be observed that under our amendment, if any part of the previous statement of the witness is used for the purposes of cross-examination by the accused, any other part of it may be used by the prosecution within the proper limits of re-examination. This is, we think, the only way in which the previous statement ought to be allowed to be used by the prosecution.

Clause 28.—We accept this clause with a slight verbal alteration.

We also propose a small amendment in section 165 (*3*), to provide that the thing for which search is to be made shall be specified as far as possible.

Clause 29.—We accept this clause with some verbal alterations.

We have proposed an additional amendment in section 166 (*1*) and (*3*), in order to make the provisions of this section available also to an investigating officer who is already invested with the ordinary powers of search under s. 165.

We also propose a similar amendment in sections 157, 169, 170, 171 and 173.

Clause 30.—We think that the amendment proposed by this clause will be better effected as shown in our re-draft.

Clause 31.—See our note to clause 29. In this case we think that the investigating officer may be substituted for the officer in charge of the police-station.

The provisions of sections 169 and 170 are, we think, intended to apply only in the case where an investigation has been completed, and we propose to make this clear by an amendment in the first line of the sections.

Clause 31A.—Here again in the proviso we think that the investigating officer may be substituted for the officer in charge of the police-station.

Clause 32.—We accept this clause with a similar substitution to that in the preceding one, and a verbal alteration in the new sub-section (*1*) (*b*).

Clause 33.—Is accepted.

Clause 34.—We accept this clause, but would enlarge the enumeration of offences to include the possession of stolen property. This will also cover the case of extortion: see the definition in section 410, I. P. C.

Clause 34A.—Certain decisions of the Madras High Court seem to make it doubtful whether section 188 is subject to the provisions of sections 179-184, and we think it is desirable to clear this up. We are not satisfied that this was the intention of section 188, and in our opinion it is safer when a man is tried in British India in respect of an offence committed in a Native State, to require the Political Agent's certificate in every case. The amendment which we propose will make this clear.

Clause 34B.—See our note to clause 24. We do not think that the term "police report" in section 190 (*1*) (*b*) was intended to be a technical expression, but was used to cover any report made by a police-officer, and our amendment will make this clear.

Clause 35.—It is suggested that section 192 (*2*) might be amalgamated with section 528, but we see no reason to accept this suggestion, and we think that it is a mistake to alter the arrangement of sections, with which Magistrates and legal practitioners have been long familiar, without actual necessity.

We also think that there is no necessity to bring in a Chief Presidency Magistrate in section 192 (*2*), as his powers are already sufficiently provided for by section 21 (*1*), especially having regard to the amendment we have already proposed for appointing Additional Chief Presidency Magistrates: see clause 3.

We would therefore reject this clause of the Bill.

We propose, however, to omit from section 193 (*2*) the words "in the case of Assistant Sessions Judges." The section, as it stands at present, makes a distinction between Additional Sessions Judges and Assistant Sessions Judges, only allowing transfers by the Sessions Judge in the case of the latter. It has been brought to our notice that in the Bill which resulted in the Amending Act of 1898 it was proposed that the Sessions Judge should have power to transfer to both Additional and Assistant Sessions Judges, and there is nothing in the Report of the Select Committee to indicate why the power was eventually limited to the case of Assistant Judges only. Considerable inconvenience has been felt owing to this limitation, which we propose to remedy by the omission of the words referred to above, and we think that this amendment may come in here as clause 35.

Clause 36.—The provisions of section 195 cause constant and great difficulty, and various amendments have been suggested which we have considered at length. We have no doubt that it will not be possible to remedy the evils which are connected with this section so long as private individuals are allowed to prosecute for offences connected with the administration of justice. In our opinion the only effective way of dealing with this section is to allow prosecutions to be launched only by the Court, or in exceptional cases by the Local Government, who will no doubt before long be represented in such matters in many provinces by a Director of Public Prosecutions.

We see no reason why either the Court or the Local Government in such cases, where it is of opinion that the interests of justice require that an enquiry should be made into any offence of this nature, should not file a complaint exactly in the same way as a private individual would do in other cases; and our proposals in connection with this section and the enlargement of section 476 involve the adoption of this principle. In our view, section 195 should bar the cognizance by any court of offences of this nature except upon such complaint, while the procedure to be followed when either the Court or the Local Government desires to prosecute should be prescribed by section 476.

The adoption of this principle will at all events get rid of the objectionable practice of keeping a sanction, which has been granted to a private individual, hanging over the head of the accused person for a period of six months, which is frequently utilised for the various purposes of black-mail. In the case of a complaint by a Court or the Local Government, we do not think that it will be necessary to prescribe any limit of time.

It will also, in our opinion, be a distinct advantage to get rid altogether of the term "sanction" in connection with these prosecutions, a result which will be affected by the amendments we propose.

It will be observed that the actual changes in section 195 are not extensive. Sub-sections (*4*), (*5*) and (*6*) will be omitted, inasmuch as the procedure in connection with these complaints will now be fully provided for by our amendments to section 476. We think that sub-section (*7*) will come in best after the definition of the term "court" by sub-section (*2*) (in which we have proposed a slight verbal amendment); and sub-section (*3*) will be renumbered (*4*).

The amendments which we propose in section 476 are dealt with in our note to clause 111.

We recognise that section 195 (*1*) (*a*) stands on a somewhat different footing from (*b*) and (*c*), but we think that there is no reason to retain even in it any reference to a sanction, as prosecutions under (*a*) can reasonably be launched in all cases on the direct complaint of a public servant.

Clause 37.—We recognise the difficulty that has led to the proposed amendment, but we think that it may be better met by leaving sections 196 and 196-A as they stand and inserting a new section 196-B immediately after them, as is proposed by our amendment. This new section will allow a preliminary enquiry to be made in cases covered by sections 196 and 196-A by a police officer not below the rank of an inspector, and this should, we think, be sufficient to meet the difficulty which has been referred to.

Clause 38.—Is accepted.

Clauses 39 and 40.—We have redrafted the provisos proposed by these clauses to sections 198 and 199. We think that the proviso to section 198 should include the case of a purdah woman, and that the reference in each case to a minor should be confined to persons under the age of 18 ; see the provisions of the Indian Majority Act, IX of 1875.

We have also added a new section 199A to safeguard the rights of a legally appointed guardian.

Clause 41.—We accept the principle of this clause, but would require the complaint by a public servant to be signed by him in order to attract the operation of the clause.

Having regard to our proposals with reference to sections 195 and 476, we would add to this clause a provision that in the case of a complaint under section 476 the examination of the complainant shall be dispensed with.

Clause 42.—We accept the amendments proposed by this clause, but would bring in the new sub-section (*4*) as (*2*A).

We have made another small amendment in section 202 (*1*), to cover cases which have been transferred to a Magistrate under section 192, as well as cases of which he has taken cognizance himself.

It has been suggested that a Magistrate should also be empowered if necessary to order a second inquiry or investigation, if the first proves to be insufficient, but we are not prepared to recommend an amendment to this effect.

Clause 43.—We have redrafted the proposed amendment.

Clause 44.—After considering the difficulties which this clause is intended to meet, we think on the whole that the form of words at present appearing in section 209 (*1*) is at least as clear as that proposed to be substituted for it. The wording of the Code may not be ideal, but it is, we think, reasonably clear, and we are not prepared to suggest any amendment, and would reject this clause of the Bill.

A small amendment is, however, required, we think, in section 206 (*1*), and we would bring this in here as clause 44. The amendment we propose is on the same lines as that of section 144 (*1*)—see our note to clause 20A.

Clause 45.—We would reject the amendments proposed by the Bill. With reference to the amendments of section 210 (*1*), see our note to the preceding clause. With reference to the proposed new sub-section (*1*A) we think that provision for this already exists under the last words of section 209 (*1*).

We would, however, propose a verbal amendment in section 210 (*2*), to meet a suggestion of the Bengal Government. This can come in as clause 45 of the revised Bill.

Clause 46.—We reject this amendment : see our note to clause 44.

Clause 47.—We think that supplementary witnesses should only be examined by a Magistrate other than the committing Magistrate in the case of the absence of the latter, and we have provided for this in our redraft of the clause.

We accept the second amendment made by this clause, which is desirable in the interests of the accused.

Clause 48.—We accept this amendment, but have inserted the words " or to punishment of a different kind " after the words " enhanced punishment. " This, we think, is required.

See, in connection with this clause, clause 56A.

Clause 49—Instead of the illustration proposed by this clause, which we do not like, we have inserted words in section 234 (*1*) which will at all events make it clear that an accused person may be charged at one trial with three offences of the same kind though committed against different persons. The addition will, we think, cover the difficulty which has been referred to, in most cases.

We have also added a proviso to section 234 (*2*), which we think is required. Sections 379 and 380, Indian Penal Code, refer to theft and theft in a building

which should clearly be treated as offences of the same kind, and we think that it should be provided specifically that an attempt to commit an offence, where such an attempt is penalized by any law, is of the same kind as the actual offence.

Clause 50.—We accept this amendment : see clause 51 (*2* A), where the provision struck out here is re-enacted.

Clause 51.—See last clause.

Clause 52.—We accept this clause with certain verbal modifications, and have added a new sub-section dealing with offences under sections 411 and 414, I. P. C.

Clause 53.—We accept this amendment which is, we notice, only reverting to the wording of the 1872 Code.

Clause 54.—The difficulty intended to be dealt with by this clause rests upon the words " process to compel the attendance," as seems clear from the Calcutta decisions. We think that the only alteration really required is to substitute for the words referred to above the simpler expression " a summons to any witness directing him to attend, etc." This, we think, will make section 90 clearly applicable, which is, in our opinion, all that is required.

We have also made a verbal amendment at the beginning of section 244 (*1*).

Clause 55.—We accept this amendment; see also clause 58 where the same amendment is to be made.

Clause 56.—We accept the amendments proposed, with two alterations. (*i*) We would make it clear that an accusation to come within section 250 must be false as well as either frivolous or vexatious; and (*ii*) we would increase the limit of compensation from Rs. 50 to Rs. 100. We think that this increase is amply justified by present-day conditions. We do not think that this increase will, having regard to the provisions of section 404, make orders under section 250 appealable where they are not so at present.

We have expanded and recast sub-section (*5*), and would bring it in as a new sub-section (*2* C).

The amendment which we propose at the end of sub-section (*4*) is to provide for cases in which, though there cannot be an appeal, the acquittal or discharge of the person to whom compensation has been awarded may be set aside in revision. The period of one month which we have allowed should be ample to admit of application being made to the superior court.

Clause 56A.—We think that this addition is necessary after section 255, to provide for a case where previous conviction is also charged. Definite provision is made for this in the case of trials before a Court of Session (see s. 310), but it does not seem to have been provided for by the Code in the case of a Magistrate's trial.

Clause 57.—We think that merely to insert the word " forthwith ", as proposed by this clause of the Bill, might in some cases cause hardship to the accused. We think that the ends of justice will be sufficiently met if he is required to state, " either forthwith, or if the Magistrate thinks fit, at the commencement of the next hearing of the case," whether he wishes to cross-examine or not. It may happen that up to the time of a charge being framed the accused is not professionally represented, and it seems reasonable in such a case that he should be given until the next hearing to engage a pleader and decide what witnesses he will cross-examine.

Clause 58.—Is accepted.

Clause 59.—We think that no useful result follows from attempting, in ordinary complaint cases, to force the complainant to go on against his will. We would therefore omit the words " and the offence may be lawfully compounded " in section 259, as has been suggested by the Bengal Government. We think that the requirements of justice will be sufficiently safeguarded by the discretion which is already vested in the Magistrate under the section.

The amendment we propose will take the place of that intended by the original Bill.

Clause 60.—This clause proposes to add certain offences to the list of those which can at present be tried summarily. Offences under section 223 and 225A, I. P. C., involve proof of negligence, and we doubt if a question of this sort should be made the subject of summary trial. Offences under section 509, which the Bill proposes to bring under this category, are also, we think, unsuited to this mode of trial.

On the other hand we think that, of many additions which have been suggested, that of the offence of attempted suicide under s. 309, which is usually not of a serious nature, might well be included in this section. This however is the only amendment which we are prepared to support under this clause.

Clause 61.—We agree to the inclusion under section 261 (*a*) of offences under section 504, as proposed by the Bill. This section deals with the summary powers of second and third class benches only, and we think that the second amendment proposed by this clause, which would include all offences against laws other than the Penal Code punishable only with fine or one month's imprisonment, partakes of the nature of a leap in the dark. We do not think, for instance, that offences under the excise acts or against forest laws should be dealt with under this section, and without a detailed examination of the statute book generally it is impossible to say what offences under other acts would be suitable for inclusion. If it were thought desirable in a particular case, the matter could be dealt with by amendment of the particular act. We prefer, therefore, to leave the section as it is in this respect. We propose, however, to add at the end of section 261 (*b*) the words "with or without fine," which are clearly desirable.

Clause 61A.—This amendment supplies what appears to have been an accidental omission in the amending Act of 1898, which added the words "and in Chapter XVIII" at the beginning of the section.

Clause 62.—We accept the principle of the proposed amendment, but we think that the third proviso to section 176, with which the clause deals, should be brought into line with similar amendments which we are proposing in sections 315 and 316 (see clauses 73 and 74). It is true that the Chief Court of the Punjab does not ask to be brought under this section, but seeing that by the time this Bill can be passed, the Punjab will in all probability have, or be on the verge of having, a High Court of its own, we think that there is no necessity specifically to exclude it from an amendment which is otherwise desirable.

Clause 63.—We are not prepared to support the innovation proposed by this clause, which we think is dangerous, and we should prefer its omission.

Clause 64.—This is on the same footing as the preceding clause, and we would reject it.

Clause 65.—We have discussed this clause in connection with clause 47, and we recommend that it should be omitted from the Bill. The proposal is that no witness should be examined in a Sessions Court who had not been previously examined before the Magistrate, either at the original inquiry, or under section 219. It happens not infrequently that a person is named for the first time during the cross-examination in the Sessions Court whom it is obviously desirable that the prosecution should call, and we think that it would be altogether against the interests of justice that the Code should make this impossible.

Clause 66.—We think that the purposes of this amendment would be better served by declaring that the depositions with which section 288 deals should be treated as evidence in the case "for all purposes."

We have also made another small amendment in the section, to cover the case of evidence recorded by a Magistrate other than the committing Magistrate; see our amendment in clause 47.

Clause 67.—We are of opinion that, in any trial before a High Court or Court of Session, the defence should have the last word, unless any witness has actually been examined by the accused, or any of the accused,

on his own behalf. This question has been much discussed in High Court trials, and the principle which we recommend has received general acceptance. The section has been amended before, but the doubt still exists, and we think that the law on the subject should be made perfectly clear.

We are not prepared to accept the proposals contained in this clause of the original Bill.

Clause 68.—Is accepted.

Clause 69.—We accept this clause with some verbal alterations.

We think, however, that a further amendment is required in section 307, to provide for the case of a person who is also charged with a previous conviction under section 310. It seems obvious that if the Judge disagrees with the verdict of the jury on the principal charge, and submits the case to the High Court, it is desirable that the record should be complete. We propose therefore to insert at the end of section 307 (*1*) a provision for the trial of the further charge under section 310.

Clause 70.—We think that the power of questioning the assessors should be confined to ascertaining what their opinions really are, and that scope should not be allowed for their cross-examination. We have redrafted the first part of the clause in this sense.

We accept the amendment proposed by the latter part of the clause.

Clause 71.—We have largely remodelled this clause, but without material alteration. The word " until " at the end of (*a*) clearly ought to be " unless and until " as in the existing section, and the first part of (*b*) has already been provided for by our redraft of clause 69.

Clause 72.—We accept the clause as drafted, with the substitution of " may " for " shall. "

Clause 73.—We think that the restriction of section 315 to Presidency towns is probably a survival from the time when High Courts existed only in such towns. It is clearly necessary now to make provision for the summoning of jurors for trials in every High Court, and we think that the most convenient form of amendment is that proposed in our revised Bill.

We accept the amendment proposed by the latter part of this clause.

Clause 74.—Our redraft of this clause is in accordance with clauses 62 and 73.

Clause 75.—We have discussed this clause at great length, and were at first disposed to remodel the whole procedure under sections 337 and 338, but eventually we came to the conclusions which are embodied in our present redraft. The principal alterations which we propose are as follows:—(i) We would make section 337 applicable in the case of any offences punishable with imprisonment up to 7 years, in addition to those triable exclusively by a Court of Session or High Court; (ii) we would restrict the power of granting a pardon to Sub-Divisional Magistrates and in certain cases to Magistrates of the first class; and (iii) we would provide that every case in which an approver is examined before the Magistrate should, if a *prima facie* case is made out, be committed for trial to the Court of Session or High Court, or transferred to a Magistrate with powers under section 30.

We have split up section 337 (*4*), the first part of it coming in more appropriately at the end of sub-section (*1*), and the latter part being unnecessary in view of our new sub-section (*2* A).

We have also thought it desirable to make it clear that sub-section (*2*) applies to the Court of the Magistrate holding the original enquiry. It may happen that the approver's deposition before the Magistrate is not in accordance with previous statements which he may have made to the prosecution, and on the strength of which the conditional pardon was granted. In such a case the prosecution are obviously entitled to exercise a discretion as to calling him at the trial.

Clause 76.—This clause deals with the prosecution of an approver who has broken the conditions of his pardon. We accept the principle of the first amendment proposed by the Bill, which provides that the approver when so tried may plead that he has complied with the conditions of the tender.

We think, however, that it should be for the prosecution to decide whether he should be so prosecuted, and we would reject the proposals of the second and third sub-clauses, which provide that no such prosecution should be launched without the sanction of the Magistrate by whom the pardon was granted.

We are also of opinion that an approver should always be tried separately from the other accused, and we would make it clear that it will be for the prosecution to prove affirmatively that the conditions of the tender have been broken.

We have redrafted the clause on these lines.

Clause 77.—Is accepted.

Clause 78.—This clause proposes to extend the offences which are compoundable with the permission of the Court. We think that it would be a mistake to include among them either bigamy (section 494, Indian Penal Code) or cheating (section 417, Indian Penal Code) and we propose to omit the references to these sections.

We agree to the inclusion of the other offences referred to in the clause, and would also add offences under section 430, Indian Penal Code (mischief in connection with waterworks).

We think that the scheduling of these offences on the lines of section 345 (1) is an improvement.

We accept the amendment proposed by the new sub-section (2A), but would renumber it as sub-section (4).

We have redrafted the proposed amendment of section 345 (4) on the lines of our amendment of section 198; see clause 39; and have renumbered this sub-section as (3A).

We have also made a small verbal amendment in section 345 (1), substituting "specified" for "described," and have added explanatory words at the end of sub-section (6).

Clause 79.—Is accepted.

Clause 80.—We have altered the wording of the first part of the amendment proposed by the Bill on the lines of section 209 (1); see our note to clause 44.

We have also slightly altered the wording of the second part of this clause to provide for the power of discharge, and have proposed a verbal alteration in the proviso to section 348.

Clause 81.—We have slightly altered the wording of this clause.

Clause 82.—We accept the amendment proposed by the Bill.

We also propose a small addition at the end of section 350 (2), and have added a new sub-section (4) to deal with the case of the absence from a bench of Magistrates of one member who was sitting at the previous hearing of the case.

Clause 83.—There has been a considerable body of opposition to the amendment proposed by this clause, and, after careful consideration of the various interests involved, we have come to the conclusion that the clause should be omitted.

Clause 84.—We accept the amendments proposed by the Bill, the second of which, we think, only expresses what would seem to be the existing law.

We also think that the opening words of section 362 (1) require amendment. As the section stands, it seems to imply that a Presidency Magistrate, before he commences his enquiry, must make up his mind as to, at all events, the maximum limit of the sentence which he will impose. We think that the sub-section

would read better as follows: "In every case tried by a Presidency Magistrate in which an appeal lies, such Magistrate shall either take down the evidence of the witnesses with his own hand or......": compare the wording of section 264.

We are also of opinion that the whole question of the powers of Presidency Magistrates requires reconsideration, though we recognize that this is outside the scope of the present reference to us. The procedure to be adopted under this section is evidently intended to approximate to that prescribed by Chapter XXII for summary trials, but the offences to which it applies may be of a much more serious character, and apart from the exigencies of business in a Presidency Town, we can see no reason why Presidency Magistrates, who are not in most cases persons of exceptional capacity or experience, should be entrusted with any wider powers than those of ordinary first class Magistrates.

Clause 85.—We accept this amendment, which would make it compulsory upon High Courts to prescribe by rules the manner in which evidence should be taken down. The section will not, of course, limit the discretion of the High Court as to what form the rules should take.

Clause 86.—In lieu of the amendment proposed by the Bill, we would add a further proviso at the end of section 367, allowing the judgment of a High Court or Court of Session, or of any Magistrate empowered by the Local Government in this behalf, to be taken down from the dictation of the presiding officer. This will, we think, meet all reasonable requirements.

Clause 86A.—We think that in confirmation cases, where the Judges hearing the case are equally divided, it may not always be sufficient to refer the case to another Judge by whose opinion it is to be decided. We think that it should be within the power of any of the Judges before whom the case was originally heard in the High Court to insist upon a re-hearing before themselves and the additional Judge. As in some cases this may not be feasible, we would allow the Chief Justice in any such case to direct a re-hearing before three other Judges. This of course would only be practicable when the strength of the Court permitted of it.

This amendment is on the same lines as our proposals under clause 99.

Clause 87.—We agree to the substitution of the word "attachment" for the word "distress" in section 386, as we think it is more appropriate.

We also agree to the renumbering of this section so amended as 386 (1), and to the new sub-section (2) proposed by the Bill. We would however retain the words "movable property" in sub-section (1), and in lieu of making immovable property liable to attachment and sale under this sub-section, we would add a proviso after sub-section (2), to enable a fine to be realised through the Collector as if the order was a decree of a civil court. We can see no reason why a property owner who may be able to conceal his movables should not be forced to pay a fine which has been inflicted upon him by a criminal court, just as much, and by the same process, as a civil debt. It seems to be recognized that the liability is so enforceable by section 70, Indian Penal Code, and the decision in Emp. *v.* Sitanath Mitra, I.L.R. XX Cal., 478, and we think that this should be made clear by the section under consideration. The proper person to effect such realisation is, we think, the Collector of the district, who will be treated as the decree-holder.

Clause 88.—We accept the amendment proposed by the Bill, and have made another verbal amendment in section 387 which is, we think, required owing to the splitting up of section 386.

Clause 89.—Is accepted.

Clause 90.—We accept the amendment proposed, but would limit the amount of the fine to Rs. 500.

Clause 91.—We accept the amendment proposed by the Bill.

The object of an order of committal or of detention under section 123 is to keep the person concerned out of mischief, and this result is sufficiently attained

if he is undergoing imprisonment on any charge. We think therefore that there is no reason why imprisonment for a subsequent offence should not ordinarily be made to run concurrently with the committal or detention under section 113.

Clause 92.—The first amendment proposed by this clause would necessitate sending up to Government the record of any trial which might be required for the purpose of dealing with a petition for mercy under section 401. Objection has been taken to the inconvenience of this, and we think that it will be sufficient to require a certified copy of the record to be furnished.

It is well known that in the case of proceedings in a High Court the Judges object to their notes being treated as part of the record, and we have therefore referred in our proposed amendment of section 401 (2) to " a certified copy of the record of the trial, *or of such record thereof as exists.*"

We think in cases where it is necessary, in considering such a petition, for Government to know, as it frequently may be, the nature of the evidence given at a trial in a High Court, we can safely trust to the courtesy of High Court Judges to furnish a copy of their notes.

We have made a verbal alteration in the explanation proposed by the Bill for insertion at the end of section 401, and have also made a formal amendment in section 401 (5) in view of the special delegation to the present Governor General of His Majesty's prerogative of pardon.

Clause 93.—We accept the amendment proposed by the Bill, but would refer in the new sub-section (2) of section 402 to section 54, Indian Penal Code, as well as section 55.

Clause 94.—We accept the amendment proposed by the Bill with a slight alteration in the wording of the new proviso : see section 123 (3A), clause 18 of the Bill as amended by us.

Clause 94A.—The new section 406A provides for an appeal against the rejection of a surety under section 122 : see the last paragraph of our note to clause 17.

Clause 95.—Is accepted.

Clause 96.—We accept the amendments proposed by this clause, but would make an additional amendment in (*a*) of the proviso to section 408, to provide for the case where one out of a number of persons tried jointly may claim his right, as a European British subject, of appealing to the High Court. In this case we think that the appeal of all the other persons tried with him should also be heard by the same court.

Clause 97.—In lieu of the proposed proviso to section 413, we propose a new section 415A, with only a slight difference in wording.

Clause 98.—Is accepted.

Clause 99.—We prefer to retain section 429 in its existing form, but would add a proviso on the lines of our amendment of section 378, clause 86A of the amended Bill : see our note to this clause.

Clause 100.—We are not prepared to omit the words "empowered by the Local Government in this behalf," as proposed by the first sub-clause. We think it would be unwise to extend the power to call for and examine records to all Sub-divisional Magistrates, particularly in view of the additional powers now proposed to be conferred on revisional courts, which we are prepared to accept if the first part of sub-section (1) is left in its present form.

We have remodelled the wording of the amendment proposed in section 435 (3). In view of our enlargement of section 476 (which we agree should be included in this sub-section) we think that a reference is also advisable to sections 476A and 476B. We have given a limited power of appeal under these sections, and would exclude them definitely from the revisional jurisdiction.

We have slightly altered the wording of the explanation which it is proposed to add at the end of section 435.

Clause 101.—We think that the point involved is possibly a doubtful one and had better be cleared up. We accept the amendment proposed.

Clause 102.—Is accepted.

Clause 103.—In order to provide for the absence of a Sessions Judge, we think it is necessary to empower him to make a general order authorising the Additional Sessions Judge to exercise all his powers. We have provided for this specifically in our amended clause.

Clause 104.—Is accepted.

Clause 105.—We accept this clause with a slight verbal alteration.

Clause 106.—We accept the first amendment proposed by this clause.

We think that when a person has once been ordered by a Court to be detained as a lunatic, the place and method of his detention, and the provisions for his care, periodical examination, release, etc., should be a matter for the Local Government and not for the courts, and we propose to amend this and the following sections on these lines.

The provisions of the Code deal with two separate cases: (1) the case of a person who cannot be tried for the offence charged against him, because he is found to be incapable of pleading to the charge, and as he may subsequently become capable of pleading, provision has to be made for his custody while the incapacity lasts, and also for his being brought up again when it has ceased; (2) the second case to be provided for is that of a person who has been tried for the offence charged against him, and has been acquitted on the ground that at the time the act was done by him he was insane within the meaning of section 84, Indian Penal Code.

The preliminary question under case (1), namely, whether the person charged is capable of pleading, is dealt with by sections 464 and 465. Section 466 deals with his disposal, which may either be by release on security, or by an order for detention.

Our amendments to clause 106 [section 466 (2)] provide that a Magistrate or court making a detention order in such a case, shall report the action taken to the Local Government, who may, in their executive capacity, vary the order as circumstances may require. We have also made it clear that a detention order must be in accordance with the rules made under the Indian Lunacy Act, 1912.

Section 468 provides for the lunatic being brought up again for trial if he appears to have recovered; section 473 provides for his being so sent up by the inspecting authorities if he is detained in a jail or asylum: section 475 provides for his release by the Local Government upon security, and for his being brought up again if certified by the executive authorities to be capable of pleading.

Case (2) (acquittal on the ground of lunacy) is provided for by section 471. Here again the court may either release him on security, or order his detention according to the Lunacy Rules, reporting the action taken to the Local Government, who by section 471 (2) will have power to vary the order; section 474 will provide for his release by executive authorities, or for the examination of the lunatic by a commission; and section 475 for his being handed over to friends by the Local Government upon security.

Clauses 107-110.—The amendments which we propose in these clauses (including a new clause 108A) are, we think, sufficiently explained by the preceding note. Parts of section 471, and section 472, have already been repealed by the Indian Lunacy Act, 1912, and the Repealing and Amending Act, 1914.

Clause 111.—We have redrafted section 476 and added two new sections 476A and 476B, in accordance with our note to clause 36 (s. 195). These new clauses lay down the procedure to be followed in the case of all complaints by a court in respect of offences referred to in section 195 (*b*) and (*c*): [see also proviso (*aa*) to section 200 of the amended Bill].

Section 476 (1) provides that the complaint is to be made to the nearest first class Magistrate having jurisdiction—a term which is also to include a Chief Presidency Magistrate. Sub-section (2) applies the ordinary procedure upon complaint: and sub-section (3) gives the Magistrate power to adjourn the case where an appeal is pending.

Section 476A allows the complaint to be made either by the Court before which the offence is alleged to have been committed, or by a superior Court as defined in section 195 (3), and either on its own motion or upon the application of a party.

The explanation to this section makes it clear that such application may be made in any criminal proceedings by the Crown.

Section 476B gives a limited right of appeal to either party to the superior Court. The substitution of a complaint by a court for the old "sanction" proceedings makes it unnecessary to give the persons sought to be charged any further right of appeal. No such right exists in the case of an ordinary complaint, and if the superior court, as defined in s. 195 (3), declines to interfere, we think that there is no reason why the matter should not be investigated in the ordinary course. The same limited right of appeal against a refusal on the part of the subordinate court to make a complaint, may, we think, be accorded to a party interested, to meet the case of a perverse refusal to prosecute by the subordinate court.

For the reasons indicated above we think that the revisional jurisdiction of the courts should also be excluded: see our note to clause 100 [s. 435 (3)].

Clause 112.—This clause proposes various amendments in section 488, which deals with maintenance applications.

The first proposal is to increase the monthly maximum allowable from Rs. 50 to Rs. 100. This is in our opinion undesirable. We think that in cases where over Rs. 50 a month is required for the maintenance of a deserted wife or children, the claimants may be left to their ordinary civil remedy, and that the summary procedure provided by this section should be confined to petty cases.

We agree to the omission of the word "wilfully" in sub-section (3), but would supply its place by the words "without sufficient cause."

We would reject the further amendment proposed in this sub-clause, which has been the subject of some adverse comment.

We accept the further proviso to this sub-clause, as we think that some period of limitation is required for the recovery of outstanding arrears. The period of one year proposed by the Bill is, we think, reasonable.

We are entirely against the substitution of the expression "at any time commits adultery" for "is living in adultery" in sub-section (4), and the corresponding amendment in sub-section (5). The fact that a woman is "living in adultery" would in most cases be a matter of some notoriety, and would ordinarily be capable of easy proof, whereas to allow a husband, from whom maintenance is claimed under this section, to set up in answer to the claim a charge of misconduct in an isolated case (which may quite possibly have been due to destitution) would involve the Magistrate in a detailed enquiry of a very undesirable kind, and might frequently deter a perfectly innocent woman from claiming the benefit of the section.

We agree that it is desirable to get rid of the reference to the person from whom maintenance is claimed as an "accused." Sub-section (7) is now unnecessary (see clause 77 of the amended Bill), and we have omitted it.

Clause 113.—The amendment proposed by this clause will now be unnecessary.

Clause 114.—We accept the amendment proposed by the Bill which is necessitated by the decision in I. L. R. XXXIX Cal. 164. We have no doubt that

cases under the Extradition Act should be excluded from the provisions of section 491, and it is clear that this was the intention of the framers of the Act.

Clause 115.—We accept the first amendment proposed by the Bill, and the principle of the second amendment, but having regard to the fact that the Police Act, 1861, does not apply to all Provinces, we have thought it better to put the proposed amendment in a different form.

Clause 116.—We accept the amendments proposed by this clause, with a slight verbal alteration in the first of them.

We also propose to omit at the commencement of section 494 the words "appointed by the Governor-General in Council or the Local Government". This will confer the power of withdrawal on any Public Prosecutor as defined in section 4 (1), and will, we think, meet a difficulty which has been noticed by the Bombay Government.

Clause 116A.—We think that a small amendment is required in section 496, in view of our amendments in sections 107 (4) and 117 (3) : see clauses 14 and 16 of the amended Bill.

Clause 117.—We accept the proviso to section 497 (1) proposed by this clause, but would substitute for the word "minor" the words "any person under the age of 16". We do not think that any minor over this age need be released merely on account of youth ; and see our note to clause 39.

Various other suggestions have been made for the amendment of this section which we have considered, but we are not prepared to recommend the adoption of any of them.

Clauses 118 and 119.—Are accepted.

Clause 120.—We agree to the amendment of section 514 (6) proposed by the Bill, with a verbal alteration in sub-section (3).

We have redrafted the proposed new sub-section (7). We think that proof of the conviction should be conclusive as to the breach, except where such conviction has proceeded solely on a plea of guilty, in which case we think that the surety should be allowed affirmatively to disprove the guilt of his principal, though no doubt such cases would be rare.

Clause 121.—We accept the amendment proposed by the Bill, but would make it cover also the case of a surety who becomes insolvent ; see our note to clause 17 (at end).

We have also added a new section 514B, to provide for the case of a bond being required from a minor.

Clause 122.—We accept this clause with a small verbal alteration.

Clause 123.—We accept the amendments proposed by this clause with certain minor alterations.

We prefer the term "delivery" to "restoration" ; and we think that in section 517 (3) it will be sufficient to allow one month for the presentation of an appeal, or an application for revision where this is allowed.

Clause 124.—We accept the amendments proposed by this clause with slight verbal alterations, and substituting a period of one month for six months from the date of the conviction, as the time within which an application for restoration must be made. We do not think that an order of restoration need be made simultaneously with the conviction, but we think that any application for such an order should be made promptly, and that one month is sufficient time to allow for this purpose.

Clause 125.—We would substitute Rs. 10 for Rs. 20 in this clause, and would omit the words "or that it is of such a nature that it cannot be identified by the owner", as we think that the opinion of the Magistrate on the latter question might not be reliable.

We have also made another small verbal addition to the section (525).

Clause 126.—(*i*) We accept this sub-clause with a slight verbal alteration.

(*ii*) There is no doubt that some of the provisions of section 526 are subject to constant abuse, and that a party, against whom a criminal case is apparently going, will frequently apply for a transfer on manifestly insufficient grounds. We are also satisfied that advantage is frequently taken of the section to obtain an adjournment, which would otherwise be refused, without the least intention of making any application to the High Court. It is reported to us, for instanc that in the Dacca Division during three years adjournments were obtained in no less than 125 cases, in which no attempt was made to move the High Court. It is clear to us therefore that the section should contain some safeguards against such abuses, and we think that the provisions of this sub-clause require considerable modification. We fully recognise that there are cases in which it is eminently desirable, in the interests either of the accused or of the prosecution, that the inquiry or trial should be adjourned, in order that application may be made to the High Court for a transfer. We think, in the first place, that it should be sufficient to give notice that such an application is to be made before the commencement of the day's hearing in any trial or enquiry, or before the commencement of the hearing of any appeal, and that in such case an adjournment should be granted to enable the application to be made " before the accused is required to enter upon his defence or before the appeal is heard. "

We would also penalise an improper application by making the applicant liable for costs (see our new sub-section 6A).

In the next place, we think that, if in any case in which the accused has entered on his defence, he thinks that the court is showing partiality to the prosecution, he should be entitled to an immediate adjournment in order to apply for a transfer, but that in such a case he should be required to enter into a bond with, if necessary, one surety, binding him to make such application within 15 days, and to support it by an affidavit by himself or by his pleader, setting out fully the grounds upon which the application is made.

We think that it is only by a provision of this nature that the abuses to which we have referred above, can be remedied. There will be no hardship in the exaction of such a bond in the case of any genuine application for a transfer, as the conditions of the bond will only be that the application shall be made and the grounds stated on affirmation.

Clause 127.—Is accepted.

Clause 128.—We accept the amendment proposed by the Bill, with the addition of certain words in the new sub-section (2A), to cover the case of a transfer.

It has been suggested that section 528 (3) should also be amended, as in its present form it requires the Magistrate to record his reasons for transfer in merely routine cases, and it is said that this causes unnecessary labour. The requirements of the section, however, would be sufficiently met in such cases by a formal note, and in all other cases it is clear that there ought to be a record of the Magistrate's reasons. We doubt, therefore, if any amendment of this sub-section is really required.

Clause 129.—We accept the principle of this clause, but having regard to our amendments in section 195 (*c.* 36), and section 476 (*c.* 111), section 537 (*b*) should now run " of any irregularity in any order under section 196 or section 196A, or in any proceedings taken under section, 476, 476A or 476B."

We also think that the illustration to section 537 should be omitted as inappropriate.

Various other suggestions have been made for the amendment of this section which we are not prepared to accept.

Clause 129A.—We propose to substitute the word " attachment " for the word " distress " in this section. A similar amendment has been made in sections 386 and 387 : see clauses 87 and 88 of the amended Bill.

Clause 130.—We accept the principle of the proposed new section 539A, but would make several minor amendments in it, and would partly rearrange the section.

We think that the provisions of the section should apply to all criminal proceedings, including appeals. We would allow the applicant to give evidence by affidavit, and would leave the Court a discretion to require this to be done in any case, provided that no accused person should be compelled to make an affidavit himself. The other changes we have made in the section are merely verbal.

We accept the principle of the new section 539B, but think that it requires some modification.

We are of opinion that the Judge or Magistrate should only view the *locus in quo* for the purpose of properly appreciating the evidence given at the trial, and that, in the case of a trial by jury or with assessors, the Judge should only view if the jury or assessors do the same under section 293.

We also think that notice should be given to the parties of the intention of the Judge or Magistrate to visit the *locus.*

We would also add a sub-section providing that the memorandum to be made by the Judge or Magistrate shall form part of the record of the case, and that a copy of it may be furnished to both sides.

The other alterations which we have made in this new section are purely formal.

Clause 131.—We accept the principle of the new section 540A, but have redrafted it. Our sub-section (1) provides for the case of an accused who is represented by a pleader, and whose personal attendance can be dispensed with. Sub-section (2) provides for the case of an accused who is not so represented, or whose continued personal attendance may be necessary, and allows the Court in such a case either to adjourn the trial of all the accused, or to order the particular accused to be tried separately.

Clause 132.—Is accepted.

Clause 133.—We accept the amendments proposed by this clause with minor verbal alterations in the new sub-clause (*c*).

The reference to stolen property should cover "retaining" as well as "receiving": see section 411, I. P. C. We think that the reference to a "*bonâ fide* purchaser" conveys all that is necessary.

Clause 134.—We accept the amendment proposed by this clause, but have added a new sub-section 546A (2), to enable an order under this section to be made by a High Court in revision.

Clause 134A.—We think that a small amendment is required in section 547, as the Code already contains various provisions for the recovery of *e.g.*, costs [section 148 (3)], compensation [section 250 (2)], maintenance [section 488 (3)], as if they were fines. We propose therefore to amend section 547 by inserting after the words "under this Code" the words "and not otherwise specifically provided for."

Clause 135.—We accept the new sub-sections 559A (1) and (2) with verbal alterations, and have added a new sub-section (3), to cover the case of Additional and Assistant Sessions Judges.

Clause 136.—We think that it will be sufficient by the new section 561A to recognise the inherent powers of the High Court in this direction.

Clause 137.—We have made several alterations in the new section 562 proposed by the Bill.

We have substituted the words "imprisonment for not more than three years" for the words "not more than three years' imprisonment and fine".

We have added to the sections of the Penal Code enumerated in sub-section (1), sections 380 (theft in a dwelling house) and 420 (cheating and dishonestly inducing delivery of property), which we think may be appropriately included.

The other alterations which we have made are merely verbal.

Clause 138.—We accept generally the provisions of section 565 as redrafted by the Bill. Sub-section (1) (*a*) proposes to bring certain new offences under the operation of the section. With regard to section 489A to 489D, I. P. C. (offences connected with currency notes, etc.), we have no doubt of the desirability of their inclusion. Section 215 (taking a gift to help recover stolen property, etc.), stands on rather a different footing, but having regard to the recommendations of the Police Commission (paragraph 136 of the Report), w would agree to its inclusion.

In sub-section (5) we would limit the punishment to three months' imprisonment and/or a fine of Rs. 500, which should, we think, be sufficient.

We have also made one or two other minor alterations in the section, and have added a new sub-section (6), providing for the place of trial of a person charged with a breach of the rules.

Clause 139.—We have considered in detail the amendments proposed in Schedule II, and accept the greater part of them.

We are, however, unable to agree to some of the proposals to make offences at present triable exclusively by the Court of Sessions also triable by Magistrates: see items 18 to 24.

We also dissent from the proposal to make offences under section 341, I. P. C., non-cognizable.

We have made a few additions to the existing category of bailable offences: see items 8A to 8E, and have also amended the last item in the Schedule: see clause 78, new sub-section (2A) to section 345.

Clauses 140 and 141.—We have proposed certain amendments in Schedules III and IV which require no special comment, being merely consequential.

Clause 142.—We have inserted a new form of bond, for use under section 526.

Clause 143.—Is accepted.

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The Government Gazette

PUNJAB AND ITS DEPENDENCIES.

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PART V.

Proceedings of the Council of the Lieutenant-Governor of the Punjab assembled for the purpose of making Laws and Regulations.

PUNJAB GOVERNMENT.

LEGISLATIVE DEPARTMENT.

Abstract of Proceedings of the Council of the Lieutenant-Governor of the Punjab assembled for the purpose of making Laws and Regulations under the provisions of the Government of India Act, 1915.

THE Council met at Government House, Lahore, at 10-30 A.M., on Tuesday, the 13th March 1917.

PRESENT:

His Honour Sir MICHAEL FRANCIS O'DWYER, K.C.S.I., I.C.S., Lieutenant-Governor, *Presiding*.

The Hon'ble Mr. JOHN PERRONET THOMPSON, I.C.S.

The Hon'ble Risaldar Sardar PARTAB SINGH, Sardar Bahadur.

The Hon'ble Mr. JOHN CORNWALLIS GODLEY, C.S.I.

The Hon'ble Khan Bahadur KHAWAJA YUSAF SHAH.

The Hon'ble Mr. HERBERT JOHN MAYNARD, C.S.I., I.C.S.

2561 PGG

[*The President.*]

The Hon'ble Mr. OSWALD FARQUHAR LUMSDEN, I.C.S.

The Hon'ble Nawab Sir BAHRAM KHAN, MAZARI, K.C.I.E.

The Hon'ble Sardar Bahadur Sardar GAJJAN SINGH.

The Hon'ble Chaudhri LAL CHAND.

The Hon'ble Khan Bahadur Saiyad MEHDI SHAH.

The Hon'ble Pandit JAWAHAR LAL, Bhargava.

The Hon'ble Rai Bahadur RAM SARAN DAS, C.I.E.

The Hon'ble Rai Bahadur Pandit SHEO NARAIN.

The Hon'ble Mr. DAVID WANN AIKMAN, C.I.E.

The Hon'ble Rai Bahadur Bakhshi SOHAN LAL.

The Hon'ble Raizada BHAGAT RAM.

The Hon'ble Sayad MAKHDUM RAJAN SHAH.

The Hon'ble Khan Bahadur Mian FAZL-I-HUSSAIN.

The Hon'ble Mr. CREWE ARMAND HAMILTON TOWNSEND, I.C.S.

The Hon'ble Mr. PATRICK JAMES FAGAN, I.C.S.

The Hon'ble Khan Sahib Mirza MUHAMMAD IKRAM ULLAH KHAN.

The Hon'ble Diwan Bahadur Diwan DAULAT RAI.

The Hon'ble Mr. HENRY DUFFIELD CRAIK, I.C.S.

The Hon'ble Khan Bahadur Malik MUHAMMAD AMIN KHAN.

The Hon'ble Colonel HAROLD HENDLEY, M.D., I.M.S.

The Hon'ble Mr. STEPHEN WILLIAM GRACEY, I.C.S.

OATH OF OFFICE.

The Hon'ble Mr. AIKMAN took the oath of allegiance to the Crown.

ANNOUNCEMENT BY HIS HONOUR THE PRESIDENT REGARDING THE CAPTURE OF BAGHDAD BY THE BRITISH FORCES.

His Honour the President :—" Gentlemen, before we proceed to the business of the day, I would like to announce to the Council the fact which some of you may already have heard, that our forces occupied Baghdad on Sunday, the 11th instant. You probably read in the papers a few days ago a very picturesque account by ' Eye-witness ' summarising the events which had already happened, the capture of Kut on the 27th, the pursuit of the Turks up to the vicinity of Baghdad. It was a very remarkable pursuit. Our forces covered over 100 miles in 10 days and the Turks were in full retreat. The Turks made a stand at the Dialla river, a tributary of the Tigris, which flows into it some 6 or 8 miles south of Baghdad and we experienced some severe fighting in that position. On the night of the 8th our forces made a night crossing of the Dialla river and .established a post there. On the 9th we bridged the Tigris below its confluence with the Dialla and crossed to the right bank. On the 9th we stormed and took the Dialla position. At the same time we advanced both on the right and the left bank of the Tigris, while our gunboats co-operated along the river, and the Turks fell back 4 miles on Friday towards Baghdad. That left them only a few miles from Baghdad. On Saturday we continued our advance and the Turks fell

[*The President.*]

back to the outskirts of Baghdad, and on Sunday we entered Baghdad. The telegrams give no details, but from the rapidity of our advance, it would appear that we took Baghdad without any serious fighting. In view of its sanctity and its associations as the former centre of the Caliphate, that result is very satisfactory. We had always hoped that when Baghdad would fall into our hands it would fall without any fighting and that the sacred places of Baghdad would suffer no harm. From what we know, not only of the heroism but of the conduct of our troops, Indian and British, we may be sure that secular and religious interests in Baghdad will be thoroughly safeguarded by our occupation. (Cheers.)

I may say, gentlemen, and I think you will agree with me, that the capture of Baghdad is the greatest military success which British arms have yet achieved during the war. You know the difficulties attending the Mesopotamian campaign, you know the disappointments and the failures which attended our early advance with insufficient forces, and you realise how fully those failures have been wiped out by the present brilliant success. (Applause.) That success has established the superiority of British arms in the middle East and we are proud to think that in the splendid series of victories which began with the fall of Kut a fortnight ago and culminated on Sunday in the capture of Baghdad, the Punjab troops, whether Punjabi Muhammadans, Jats, Sikhs or Dogras, have borne a great share. We are glad to think that victory has crowned their efforts and has also led to the very important result of thoroughly safeguarding the British Empire from further aggression from the West. The fall of Baghdad marks the downfall of German intrigue and of German aggression in the middle East. (Applause.) You are aware that the Constantinople-Baghdad Railway was the weapon by which Germany hoped to secure not only political and economic domination over Asiatic Turkey, which was a cat's paw in her hands, but also to open the way for further aggression on the British possessions in the West. We held aloof from the Baghdad Railway, though at that time we were not fully cognisant of German aims and of German ambitions, but Baghdad was undoubtedly regarded by them as the base for further aggression in India and our other Asiatic possessions. It has been proved that during the last few years Baghdad was the centre and the focus from which German intrigue, with the aid of German gold, was disseminated over Persia and over Afghanistan. It was through Baghdad that the German missions, armed with German gold and with German weapons, assisted by a certain number of Indian seditionists and a few deserters, and headed by German officers, pushed forward into Persia and Afghanistan in order to stir up trouble there and pave the way for trouble in India. Fortunately the neutrality of the Persian Government and the benevolent neutrality of His Majesty the Amir, have defeated those objects. Most, if not all, of the members of those missions have already fallen into our hands, and we may say now that by the capture of Baghdad we have put an end to those intrigues and thereby safeguarded the outposts of India. When Turkey under coercion threw in her lot with Germany instead of awaiting the enemy's attacks on the border of Afghanistan we pushed forward boldly, regarding Mesopotamia as the outwork of India, and the success which we have now achieved by the capture of Baghdad thoroughly safeguards the stability of our Indian Empire. We have therefore every reason to glory in that success and to be proud of the part which our Indian Army, and in particular our Punjab soldiers, have had in achieving it. (Applause). I do not know if I will be giving voice to the feelings of this Council if, on their behalf, I were to send a message of congratulation to His Excellency the Viceroy on this great success. (Loud applause). I take it from the response which my remarks have met with I shall be voicing the feeling of the Council in doing so.

[*Mr. Thompson*; *Mr. Fagan*; *Sardar Bahadur Risaldar Partab Singh.*]

PAPERS LAID ON THE TABLE.

1. The Hon'ble Mr. Thompson laid on the table a statement in answer to Question No. 78 asked at the Council Meeting of the 2nd September 1916, by the Hon'ble Chaudhri Lal Chand.

(See Appendix A.)

2. The Hon'ble Mr. Thompson laid on the table a statement in reply to the question of the Hon'ble Sardar Bahadur Sardar Gajjan Singh asked at the Council Meeting of the 22nd April 1915.

(See Appendix B.)

3. The Hon'ble Mr. Fagan laid on the table papers asked for by the Hon'ble Rai Bahadur Bakhshi Sohan Lal in his Question No. 44 (*b*) asked at the Council Meeting of the 19th April 1916.

(See Appendix C.)

QUESTIONS AND ANSWERS.

The Hon'ble Sardar Bahadur Risaldar Partab Singh asked :—

Number of Patwaris, etc., belonging to land-holding community in the Punjab.

1. "Will Government be pleased to state—

(*a*) How many Patwaris, Field Qanungos, Naib Tahsildars, Tahsildars, Extra Assistant Commissioners, Zilladars and Deputy Collectors are there in the Punjab, and how many of them belong to land-holding community of the country?

(*b*) How many candidates belonging to the land-holding community of the Punjab are at present on the accepted lists of districts and divisions :—

Candidates for—

I.—Patwarship (Revenue Canal).

II.—Field Qanungo.

III.—Naib Tahsildar.

IV.—Zilladar?"

The Hon'ble Mr. Fagan replied :—

"It is understood that by the land-holding community is meant the agricultural tribes of the Province.

(*a*) The total numbers of the classes of officials referred to in the question and the numbers who belong to the agricultural tribes of the Province are as follows :—

	Total No.	*No. belonging to agricultural tribes.*
1. Patwaris	8,818	3,771
2. Field and Office Qanungos ...	849	333
3. Naib Tahsildars	217	113
4. Tahsildars	129	50
5. Extra Assistant Commissioners ...	184	72
6. Zilladars	177	71
7. Deputy Collectors	36	8

No separate figures are available for Field Qanungos as distinct from Office Qanungos.

[*Sardar Bahadur Risaldar Partab Singh ; Mr. Maynard.*]

(*b*) The number of accepted candidates belonging to the agricultural tribes of the Province at present borne on the lists of various districts and divisions is given below :—

I.—Patwaris (Revenue)	... ...	1,660
II.—Field and Office Qanungos	... ...	182
III.—Naib-Tahsildars	... ...	83
IV.—Zilladars	... ...	20

No information about Canal Patwari candidates is available."

The Hon'ble Sardar Bahadur Risaldar Partab Singh asked :—

2. "Will Government be pleased to state for the five years 1912-1916— **Number of dismissed lambardars under Excise Act.**

(*a*) How many lambardars—Government tenants holding lambardari squares on mule-breeding conditions—have been dismissed on account of offences under the Excise Act—

(*i*) in which the person convicted belonged to the *patti* of the dismissed lambardar,

(*ii*) in which the person convicted belonged to the *patti* of another lambardar of the village ?

(*b*) (*i*) How many informers of such offences have been punished for giving false information with an intention to have the lambardars of the *patti* or village dismissed so that the square on mule-breeding condition be indirectly transferred to the would-be successor.

(*ii*) How many such informations have been considered malicious but the informers have not been proceeded against ?"

The Hon'ble Mr. Maynard replied :—

"The tabular statement below contains the particulars asked for —

Name of district.	*How many lambardars—Government tenants holding lambardari squares on mule-breeding conditions—have been dismissed on account of offences under the Excise Act, for the five years* 1912-16, (*i*) In which the person convicted belonged to the *patti* of the dismissed lambardar.	(*ii*) In which the person convicted belonged to the *patti* of another lambardar of the village.	How many informers of such offences have been punished for giving false information with an intention to have the lambardars of the *patti* or village dismissed so that the square on mule-breeding condition be indirectly transferred to the would-be successor.	How many such informations have been considered malicious but the informers have not been proceeded against.	REMARKS.
Gujránwála ...	*Nil.*	*Nil*	*Nil*	*Nil*	
Shahpur ...	*Nil.*	*Nil*	*Nil*	*Nil*	
Jhang ...	*Nil.*	*Nil*	*Nil*	*Nil*	
Lyallpur ...	13	1	4	16	The belief that information is malicious does not reasonably justify prosecution for which proof is essential.

[*Khan Bahadur Khwaja Yusaf Shah ; Mr. Thompson ; Khan Sahib Mirza Muhammad Ikram Ullah Khan ; Mr. Aikman.*]

The Hon'ble Khan Bahadur Khwaja Yusaf Shah asked :—

Railway platform tickets at Amritsar.

3. "Is Government aware of the orders recently passed by the North-Western Railway to stop issuing platform admission tickets at the Amritsar Railway Station at the time of the arrival and departure of mail trains ?

"Considering the great hardship which this order has caused to the public in general and *pardanashin* ladies in particular, will Government be pleased to move the North-Western Railway to remove the restriction altogether or to place some reasonable limit on the issue of such platform tickets on the arrival and departure of mail trains ?"

The Hon'ble Mr. Thompson replied :—

"I will answer these questions and Question No. 16 asked by the Hon'ble Rai Bahadur Bakshi Sohan Lal by referring the Hon'ble Members to the answers given by my predecessor to Rai Bahadur Hari Chand on the 13th March 1914 and by myself to the Hon'ble Pandit Jawahar Lal, Bhargava, on the 2nd September 1916. The questions together with a copy of this answer have been forwarded to the Agent, North-Western Railway, who, as the Hon'ble Members are perhaps aware, is not subordinate to the Punjab Government."

The Hon'ble Khan Sahib Mirza Muhammad Ikram Ullah Khan asked :—

Bund on Bhimber nullah.

4. "(*a*) Is the Government aware that since the erection of the bund of the Bhimber nullah the villagers of Kot Miana in the Gujrat District have their lives and properties in danger as the flood water is diverted to their houses and does often run into them ?

"(*b*) Will the Government be pleased to consider the necessity of erecting another small bund to protect the village or make arrangements to shift the village to the other side of the existing bund ?

"(*c*) Will the Government be pleased to state the total cultivable area of the village before the erection of the bund and that which at present can be cultivated and the total area now covered with sand and uncultivable ?

The Hon'ble Mr. Aikman replied :—

"(*a*) The danger to the villagers of Kot Miana from flood is not due to the erection of the Bhimber bund but to the gradual silting up of the Khundar nullah which joins the Bhimber nullah above Kot Miana, causing its water to head back when the Bhimber nullah is in full flood. The bund, which is an old one, was constructed for the protection of Gujrat town and has been gradually extended upstream in the past few years. The Bhimber nullah frequently overflows its banks but this is not due to the bund. It is possible, however, that the danger to the village may be enhanced by its proximity to the top end of the bund and to its being between the nullah and the bund. The matter will be further investigated.

"(*b*) It would be possible to protect the village by making a ring bund around it, but this would be difficult to maintain and liable to be breached, and it would probably be easier to move the village. This matter is now under investigation.

"(*c*) It has not been found possible, in the time allotted, to determine the actual cultivable area of the village before and after the erection of the bund, but it is pointed out that silting goes on whenever the river overflows its banks and this is not attributable to the bund."

[*Khan Sahib Mirza Muhammad Ikram Ullah Khan; Mr. Aikman; Mr. Townsend.*]

The Hon'ble Khan Sahib Mirza Muhammad Ikram Ullah Khan asked :—

5. "(*a*) Will the Government be pleased to state if an estimate for a permanent bridge on the Grand Trunk Road over the Phulkhu nullah at Wazirabad was ever prepared by the Public Works Department, and if so, what was the amount of the estimate? **Bridge on Phulkhu nullah, Wazirabad.**

"(*b*) Is it a fact that the Government is losing about Rs. 2,450 annually over the present boat bridge on establishment, repairs and other charges?

"(*c*) Is it also a fact that the present boat bridge is quite unfit for passing heavy public traffic and Military guns over it?

"(*d*) Will the Government be pleased to consider the advisability of replacing it with a permanent bridge as soon as funds allow?"

The Hon'ble Mr. Aikman replied :—

"(*a*) In 1905 an estimate amounting to Rs. 10,314 was made out for a pile bridge over this nullah, but it was not approved of for two reasons :—

(1) The bridge platform would be constantly submerged during floods.

(2) The bridge would be liable to damage from floating wreckage.

A boat bridge was therefore erected instead.

"(*b*) The annual upkeep of this boat bridge is about Rs. 2,000.

"(*c*) The bridge is only meant for country cart traffic.

"(*d*) At present there is no road bridge over the Chenab and in consequence motor cars, carriages and other vehicles are railed from Wazirabad across both the Chenab river and the Phulkhu nullah to Kathala Railway Station. In consequence, in the interests of the ordinary public, it is not necessary to consider the question of bridging the Phulkhu nullah with a more permanent structure in the absence of a road bridge over the Chenab. There is, however, a road track on the Railway bridge across the Chenab which is reserved for Military transport. It is therefore advisable for Military reasons either to construct a similar track on the Railway bridge over the Phulkhu nullah (which would involve considerable difficulty in the construction of approach roads), or to construct permanent road bridges over both the Phulkhu and Chenab. The question of constructing a permanent bridge over the Phulkhu is an important one from a Military point of view and will be brought to the notice of the Military authorities."

The Hon'ble Khan Sahib Mirza Muhammad Ikram Ullah Khan asked :—

6. (*a*) "Will the Government be pleased to state the average market price of wheat in the month of June in the year 1896 and in that month of each subsequent year upto 1916, and to what cause or causes the gradual rise in price in normal years is attributed? **Rise in price of wheat, &c.**

(*b*) "Considering the fact that there is a considerable increase in wheat harvests in the Punjab and that wheat is the staple food of the Province, will the Government be pleased to consider the advisability of devising some measures to fix a maximum price of Rs. 3 per maund in normal times and Rs. 4 per maund in famines or any other maxima that are found suitable?"

The Hon'ble Mr. Townsend replied :—

It will be convenient if I answer this question and the Question No. 60 put by the Hon'ble Mr. Fazl-i-Hussain together.

[*Mr. Townsend* ; *Khan Sahib Mirza Muhammad Ikram Ullah Khan* ; *Mr. Godley*]

"(*a*) A statement* giving the information in question is laid on the table.

"It would be impossible within the limits of an answer to a question in this Council to trace in detail the reasons for the rise in the price of wheat in late years. The whole subject of the rise in prices in India was, however, investigated in detail by Mr. Datta, an officer placed on special duty by the Government of India, between the years 1910—1914. His report can be purchased by the public. The general conclusions at which he arrived were that this rise in prices was, in the main, due (*a*) to a similar rise of prices all through the world (produced in its turn by increased supply of gold, the development of credit, the destruction of wealth in recent wars, and the expenditure on ornaments) : (*b*) to the development of communications, both external and internal : (*c*) to decrease in the cost of transport : and (*d*) to the growth of banking and monetary facilities.

"(*b*) The price of wheat in the Province is regulated almost entirely by the general prices prevailing in the world's markets, and such measures as the Hon'ble Member appears to have under contemplation could only take the form of restrictions on the export of wheat.

"The Hon'ble Member presumably does not wish to place any restrictions on the export of wheat to other parts of India for consumption in India. But assuming him to do so, such a policy could not be seriously considered by Government

"To impose restrictions on the export of wheat from the Province for consumption outside India is beyond the power of a Local Government.

"Government, however, always watches carefully the price of this important article of food, and does anything it reasonably can to prevent its price attaining a level which would be beyond the purchasing power of the average consumer. Thus during the present war the export of wheat has been regulated in the interests of the consumer as a special and emergency measure. The Hon'ble Member must, however, also remember that Government has to consider not only the interests of the consumers of wheat but also those of the growers of the grain, that is, the majority of the cultivators of the Province, who would have good reason to complain, did Government take any steps which tended to prevent them getting a fair price for their crop. The most legitimate and effective way of steadying the prices is to increase the production, and, as the Hon'ble Member is aware, that policy is being steadily pursued with the aid of the Irrigation and Agricultural Departments."

The Hon'ble Khan Sahib Mirza Muhammad Ikram Ullah Khan asked :—

Installation of electric lights and fans in Government College Lahore and its hostel.

7. "(*a*) Is it a fact that the Government College, Lahore, has been fitted with electric lights and fans, but the students' residential rooms in the College Hostel called the 'Quadrangle' have not been provided with electric lights ?

"(*b*) Will the Government be pleased to state the estimated cost for the same, and consider the necessity of an early provision thereof ?"

The Hon'ble Mr. Godley replied :—

"The provision of electric lights and fans in the Government College buildings was sanctioned in 1914 and carried out in 1915 at a cost of Rs. 14,819. The scheme for providing electric lights in the Government College Hostel was estimated to cost Rs. 5,075 and was sanctioned in 1915. The execution of this scheme, along with others, had to be postponed for financial reasons."

* See Appendix D.

[*Khan Sahib Mirza Muhammad Ikram Ullah Khan*; *Mr. Thompson.*]

The Hon'ble Khan Sahib Mirza Muhammad Ikram Ullah Khan asked :—

Checking of extortion in the Irrigation Department.

8. "(*a*) In reply to my question in the last Session of this Council on 2nd September 1916, the Government was pleased to say that action had been taken in the Revenue and Irrigation Departments to check extortion and exaction by subordinate officials in the colonies, and that the other departments would be asked to take similar action. Will the Government be pleased to state what action, if any, has since been taken in the Judicial Department.

"(*b*) Will the Government be pleased to consider the advisability of issuing orders to all Subordinate Lower Courts to take summary action in all complaints of extortion against their Amla and make a record of such complaints against the offenders?"

The Hon'ble Mr. Thompson replied :—

"(*a*) Action is being taken in regard to all departments and a public proclamation is being issued. Its issue has been delayed owing to the difficulty of obtaining paper.

"(*b*) Specific complaints of extortion are not frequent, and they are rarely made in such a way as to make summary investigation possible or desirable. The Lieutenant-Governor does not consider that the suggested instructions for such investigation would serve any useful purpose while they would easily lend themselves to abuse.

"I am not quite sure that I understand the Hon'ble Member's suggestion that a record should be kept of all complaints of extortion. A record is already kept in the case of any complaint which is made in writing or which is investigated and with the greater vigilance which is being enjoined by Government. This seems to be all that is required.

"I have mentioned in my answer that a proclamation is shortly to be issued on the subject of bribery. The Lieutenant-Governor wishes me to read this proclamation to the Council, and he trusts the Hon'ble Members will accept it as a further proof of his fixed resolve to do all in his power to root out the evil. At the same time an appeal is being made to each individual official in the Province to do all that in him lies by vigilance, by example, by moral suasion, by social pressure, to establish and to vindicate the honour of the service to which he belongs. The proclamation is in Urdu, and runs as follows :—

جناب نواب لفٹنٹ گورنر بہادر چاہتے ہیں کہ ملازمین سرکار کی رشوت ستانی کے انسداد کے معاملہ میں لوگ ان کا ہاتھ بٹائیں گذشتہ چند سالوں کے اندر کئی افسران کو جن میں سے بعض اعلی درجہ کے افسر تھے سزائیں دی گئی ہیں اور ملازمت سے برخاست کیا گیا ہے- لیکن جب تک ایسے بیوقوف یا بد دیانت اشخاص موجود رہینگے- جو رشوت دینے کو عار نہیں سمجھتے- اُس وقت تک ہمیشہ کوئی نہ کوئی افسر ایسے ضرور مل جائینگے جو رشوت خواری میں پس و پیش نہیں کرینگے- رشوت ستانی صرف اوسی وقت بند ہو سکتی ہے جبکہ لوگ رشوت نہ دیں لہذا رشوت ستانی کا علاج لوگوں کے اپنے ہی ہاتھوں میں ہے-

ہر ایک شخص جو رشوت دیتا ہے عوام کا دشمن ہے کیونکہ ایک شخص کو دیکھکر دوسرے کو بھی رشوت دینی پڑتی ہے اور اس طرح انصاف عنقا ہو جاتا ہے اور اہلکاروں میں لالچ بڑہ جاتا ہے اور رعایا کی حالت پر خطر ہو جاتی ہے پس رشوت دینے والے کو اپنا دشمن سمجھو اور اس کا حقہ پانی بند کر دو اُس نے فساد و بے انصافی کا بیج بویا ہے اسلئے اس کو نفرت و حقارت سے اُسکا پھل ملنا چاہئے-

[*Rai Bahadur Bakhshi Sohan Lal ; Mr. Craik.*]

بہت سے اشخاص سرکاری ملازموں کو نذریں اسلئے دیتے ہیں کہ وہ سمجھتے ہیں کہ یہہ اُن سے مروجہ دستور کے مطابق طلب کی جاتی ہے یاد رکھو کہ اہلکاروں کی تنخواہیں مقرر ہیں اور وہ گورنمنٹ ادا کرتی ہے اون کو یہہ حکم نہیں کہ وہ کوئی ایسی چیز لیں جس کے لئے وہ وسایل نہ دے سکتے ہوں۔ گورنمنٹ کا منشاء ہے کہ رشوت لینے والے کی بیخ اکھیڑ دی جائے اس لئے وہ اس کو سزا دینے کے لئے ہمیشہ موقع کے دھیان میں رہتی ہے لیکن رشوت بر سر بازار نہیں بلکہ در پردہ لی جاتی ہے گورنمنٹ صرف آپ کے فائدہ کے لئے ہی رشوت ستانی کا انسداد کرتی ہے اور رشوت ستانی کے انسداد میں گورنمنٹ کا ہاتھ بٹا کر گویا آپ اپنی آپ امداد کرینگے تم نے دیکھہ لیا ہے کہ جہاں زمیندارہ بنکوں کو قائم کرنے کے لئے لوگ آپس میں ملکر ایک دوسرے کی مدد کرتے ہیں وہاں وہ کچھہ عرصہ کے بعد اپنا قرضہ بیباق کر لیتے ہیں اور اپنی اراضیات کو واگزار کرا لیتے ہیں اور جہاں وہ بدمعاشوں اور ڈاکوؤں کے برخلاف مل کر گورنمنٹ کی مدد کرتے ہیں وہاں جرم غائب ہو جاتا ہے اور تمہارا جان و مال زیادہ محفوظ ہو جاتا ہے رشوت دینے و لینے والے تمہارے اور گورنمنٹ کے ہر دو کے دشمن ہیں اگر تم لوگ آپس میں ایکا کرکے سرکاری ملازموں کو رشوت اور نذریں دینے سے انکار کر دو تو گورنمنٹ رشوت دینے اور لینے والے ہر دو کی بیخ کنی کر سکیگی۔

لیکن اس بارے میں یاد رکھو کہ جہاں کوئی شخص بغیر کسی سختی کے رشوت کی دوہائی دیگا تو وہ خود اوس سزا کا مستوجب ہوگا جو ظالم کو ملنی چاہئے۔

خدا بادشاہ کو سلامت باکرامت رکھے

حسب الحکم

جناب نواب لفٹنٹ گورنر بہادر پنجاب

دستخط ـ جے پی ـ طامسن

چیف سیکریٹری گورنمنٹ پنجاب۔

The Hon'ble Rai Bahadur Bakhshi Sohan Lal asked :—

Promotion of Forest Rangers.

9. " With reference to my questions and replies to same by the Hon'ble Mr. Thompson in the meeting of this Council held on the 19th September 1914, will the Government be pleased to state :—

" (*a*) Whether it is a fact or not that recently three vacancies in the Provincial Service of the Forest Department have consecutively been filled by direct appointment, instead of by the alternate appointment of Forest Rangers as intimated by the Hon'ble Mr. Thompson.

" (*b*) If so, will the Government be pleased to state the special educational or other qualifications of each of the nominees which necessitated this change from the stated policy. "

The Hon'ble Mr. Craik replied : —

" (*a*) The answer is in the affirmative. The first two vacancies were given to direct nominees, as the two previous vacancies had been given to promoted Rangers.

" The third vacancy occurred on 15th May 1916 and should have gone to a Ranger. But the only Ranger then officiating had been appointed to officiate in September 1915 and had consequently not completed the 2 years, probationary service as Extra Assistant Conservator required by the rules

[*Rai Bahadur Bakhshi Sohan Lal* ; *Mr. Craik.*]

The vacancy had accordingly to be given to a direct nominee who had been on probation for nearly 4 years.

" A Forest Ranger, who had been tried as officiating Extra Assistant Conservator for 2 years, was pronounced unsuitable and had to be reverted to his substantive post. Had he been a success as officiating Extra Assistant Conservator, he would have obtained a permanent appointment in the 3rd vacancy.

" I may mention that a 4th vacancy, which occurred in August 1916, has been left unfilled, to avoid hardship to the class of Forest Rangers generally.

" (*b*) The change in policy was not necessitated by any special qualifications of the nominees, but was entirely caused, as explained above, by the act that no qualified Ranger was available.

" The 3 direct nominees appointed had all successfully qualified at the Dera Dun Forest College for appointment to the Provincial Service, and had completed the prescribed probationary period of 2 years' service.

The Hon'ble Rai Bahadur Bakhshi Sohan Lal asked :—

10. " Will the Government be pleased to state whether it is correct or not that since the rule of direct appointments to the Provincial Service (of the Forest Department) 8 appointments have been made, and out of these 5 appointments have been given to Muhammadans, 1 to Hindus, 1 to Sikhs and 1 to Europeans ? Appointments in the Forest Department.

The Hon'ble Mr. Craik replied :—

" The facts are incorrectly stated. The exact facts are as follows :—

" Since the rule for direct appointments came into force 12 probationary nominees have been selected :—

7 Muhammadans.

3 Hindus.

1 Sikh.

1 European.

" These selections have resulted as follows :—

Permanently appointed to Provincial Service

1 Muhammadan.

1 Hindu.

1 Sikh.

1 European.

Died—

1 Hindu.

Failed to qualify—

3 Muhammadans.

1 Hindu.

Still on probation—

3 Muhammadans."

[*Rai Bahadur Bakhshi Sohan Lal* ; *Mr. Craik* ; *Mr. Aikman.*]

The Hon'ble Rai Bahadur Bakhshi Sohan Lal asked :—

Appointments in the Forest Department.

11. " If so, will the Government be pleased to state whether selection for such appointments is made by any special competitive test or simply by comparison of the candidates' University qualifications, and what are the University qualifications of each of the 8 nominees ? "

The Hon'ble Mr. Craik replied :—

" Candidates for selection as probationary direct nominees have to pass a qualifying examination in English and Mathematics. Selection is made from those who qualify in this examination and due consideration is given to the University qualifications of candidates. Other qualifications are, however, taken into consideration. The educational qualifications of the 7 nominees who are still on probation and have been given permanent appointments are as follows :—

> " Of the 4 Muhammadans, 3 are Graduates and one has the diploma of the Chiefs' College. The remaining 3, *viz.*, 1 Hindu, 1 Sikh, 1 European, have not gone beyond the Matriculation Examination."

The Hon'ble Rai Bahadur Bakhshi Sohan Lal asked :—

Pay of Subordinates in the Public Works Department.

12. " With reference to my questions and the reply of the Hon'ble Mr. Ward in the meeting of this Council held on the 2nd September 1916, will the Government be pleased to state :—

" (*a*) Whether sanction to the revised scale of pay for the Punjab Upper and Lower Subordinates establishments in the Public Works Department has or has not yet been received ?

" (*b*) If so, when effect is intended to be given to the sanctioned revised scales ? "

The Hon'ble Mr. Aikman replied :—

" (*a*) Sanction to the revised scale of pay for Upper Subordinates has been received, but a revised scale of pay for Lower Subordinates has not yet been sanctioned.

" (*b*) Effect will be given to the revised scale of pay for Upper Subordinates gradually as financial conditions improve.

" Provision to meet the expenditure involved has been proposed in next year's budget."

The Hon'ble Rai Bahadur Bakhshi Sohan Lal asked :—

Vacancies among Sub-Engineers of Public Works Department.

13. " Will the Government be pleased to state whether it is correct or not that several vacancies in the Sub-Engineer and other grades of the service which occurred during the last two years have not yet been filled up ? "

The Hon'ble Mr. Aikman replied :—

" The sanctioned numerical scale of Upper Subordinates has been filled up yearly and promotions in the Supervisor and Overseer grades have been made within the last two years. Vacancies in the Sub-Engineer grades have not been filled up as it was undesirable to do so in view of the proposed reorganisation of the Upper Subordinate Establishment."

The Hon'ble Rai Bahadur Bakhski Sohan Lal asked :—

Vacancies among Upper Subordinates of Public Works Department.

14. " Will the Government be pleased to state what are the rules or practice of filling up the vacancies from the members of the two branches of the Department, respectively ? "

[*Mr. Aikman; Rai Bahadur Bakhshi Sohan Lal ; Mr. Thompson ; Mr. Lumsden.*]

The Hon'ble Mr. Aikman replied :—

" Vacancies in the numerical scale of each Branch of the Punjab Public Works Department are filled up by the Branch in which they occur.

" For purposes of promotion all the Upper Subordinates of both Branches are on a combined list, and promotions are made according to the qualification reports of the men concerned. If, for instance, an Irrigation man has bad reports, the promotion goes to the next man, who may belong to either Branch, but a man in one Branch cannot be promoted over more than two men of the other Branch. This system will cease to be operative under the new scheme when promotions will be considered and made in the Branch in which vacancies occur."

The Hon'ble Rai Bahadur Bakhshi Sohan Lal asked :

15. " Will the Government be pleased to state what steps they have taken to entrol Punjabis for general military service in India for the duration of the war in accordance with the announcement made by His Excellency the Viceroy ? " Enrolment of Punjabis for military service.

The Hon'ble Mr. Thompson replied :—

" The position in regard to the enrolment of Indians for general military service in India under the Indian Defence Force Act is understood to be as follows : —

" ' Under section 12 (1) of the Act the Governor-General in Council may by notification in the *Gazette of India* constitute in any local area, which he may specify in the notification, corps or units for the enrolment in the Indian Defence Force of persons other than European British subjects, who satisfy the prescribed conditions and, within six months from the commencement of the Act, offer themselves for enrolment for general military service, and such persons may be enrolled accordingly in the prescribed manner. The Governor-General in Council may make rules to carry out the purposes of the Act : and such rules may prescribe the conditions which must be satisfied and the manner of enrolment referred to above. These rules must be published in the *Gazette of India* and will take effect on such publication. '

" No rules have yet been published, and consequently no action by way of enrolment is yet practicable."

The Hon'ble Rai Bahadur Bakhshi Sohan Lal asked :—

16 " Has the attention of the Government been drawn to the serious railway complaint of the Secretary, Traders' Association, published on the 1st page of the *Tribune* dated 21st February 1917 ? Traders' complaint against the North-Western Railway.

" If so, will the Government be pleased to state how far the complaint is correct ? "

(*See reply given by the Hon'ble Mr. Thompson to Question No. 3 put by the Hon'ble Khan Bahadar Kh Yusuf Shah above.*)

The Hon'ble Rai Bahadur Bakhshi Sohan Lal asked :—

17. " With reference to my question No. 52 and the reply of the Hon'ble Mr. Lumsden in the meeting of this Council held on 2nd September 1916, will the Government be pleased to state whether the Government is now in a position to make an announcement on the subject of the scheme to extend the municipal limits of Simla ? " Extension of Simla municipal limits.

The Hon'ble Mr. Lumsden replied :—

" The answer is in the negative. "

[*Chaudhri Lal Chand ; Mr. Lumsden.*]

The Hon'ble Chaudhri Lal Chand asked :—

Contribution by non-agriculturists for maintenance of District Board roads, schools and hospitals. Number of agriculturist and non-agriculturist boys in District Board schools. Number of District Boards which have availed themselves of the provisions of section 30 of the Act.

18. "Will the Government be pleased to state :—

"(a) Whether any classes, other than the landholders, pay for the upkeep of roads, schools and hospitals maintained by the District Boards.

"(b) The total number of boys attending District Board schools classifying them as agriculturists and non-agriculturists.

"(c) How many District Boards in the Province have availed themselves of the provisions of section 30 of District Boards Act to require non-landholders to contribute to the upkeep of schools, hospitals and roads ?"

The Hon'ble Mr. Lumsden replied :—

"(a) Persons who are not land-holders contribute to the cost of roads, schools and hospitals in so far as they pay part of the fees realized under the Stage Carriages Act, school fees and dispensary fees. In the year 1916 such fees amounted to Rs. 3,29,048, but it is not possible to say what portion was contributed by persons not holding land.

"(b) No figures are readily available to show the number of boys' agriculturists and non-agriculturists, attending District Board schools. The number of agriculturists attending primary District Board and Municipal schools is 79,150 and of non-agriculturists 93,711. If these figures do not suffice, I will be glad to obtain the information before the next meeting of Council.

"(c) No District Board has availed itself of the provisions of section 30 of the District Boards Act for the purpose referred to."

The Hon'ble Chaudhri Lal Chand asked :—

Metalled roads of district boards.

19. "(a) Will the Government be pleased to lay on the table a statement showing the number of miles of metalled roads maintained by each of the District Boards of the Province and the grants from Provincial funds made to each of these Boards during the last 5 years ?

"(b) Whether in view of the fact that some District Boards have to spend much more than others on roads, will the Government be pleased to direct that grants for this purpose will be distributed according to the expenditure incurred by the Boards themselves ?"

The Hon'ble Mr. Lumsden replied :—

"(a) The statement* asked for by the Hon'ble Member is placed upon the table.

"(b) As explained in the Financial Memorandum circulated to Hon'ble Members, the whole question of grants to District Boards is at present under consideration. In accordance with the new system which is being gradually introduced, grants for roads, whether metalled or unmetalled, will be included in the consolidated grants. Grants calculated solely on the basis of past expenditure on roads would lead to inequitable results, as careful enquiries have elicited the fact that in some instances the expenditure on roads has exhibited a tendency to undue extravagance, while in the case of other Boards the money expended has not been sufficient to maintain the roads in a state of efficiency. Under the new system an attempt has been made to fix for a term of years—generally five—the lump annual grant for each Board at a sum which added to the Board's resources will enable it to maintain its works and services in a proper condition and to provide for reasonable expansions. In the case of roads, while

*See Appendix E.

[*Chaudhri Lal Chand ; Mr. Aikman.*]

due consideration has been given to past expenditure, careful calculations have been made with a view to ascertaining what the normal expenditure ought to be, and it is considered that this normal expenditure is a more appropriate basis for computing the grants than the actual charges incurred in the past. The grants for development expenditure which it is proposed to place at the disposal of Commissioners, when the finances of the Province permit, will be distributed by them according to the ascertained needs of the various Boards in their divisions. Such grants will be additional to the consolidated grants."

The Hon'ble Chaudhri Lal Chand asked :—

Recruiting of Zilladars from among agriculturists.

20. " Will the Government be pleased to state—

(*a*) Whether during the last 15 years any agriculturists have been recruited for employment as Zilladars in the Canal Department in the Delhi Circle (Superintending Engineer's Circle).

(*b*) Whether there are any directions as to recruitment of suitable candidates from among the zamindars of the *ilaqa* just as there are for Naib Tahsildars ? "

The Hon'ble Mr. Aikman replied :—

" (*a*) During the past 15 years nine agriculturists have been recruited as Zilladars from districts lying in the Western Jumna Canal Circle.

" (*b*) The new rules for the recruitment of Zilladars lay down that non-departmental candidates must belong to the agricultural classes, unless their immediate progenitors have been, or are, in Government employ and have rendered service worthy of recognition. All candidates are borne on a Provincial list."

The Hon'ble Chaudhri Lal Chand asked :—

Malicious prosecution of certain zamindars by a Sub-Overseer.

21. " (*a*) Will the Government be pleased to lay on the table papers regarding the case in which a Sub-Overseer of the Canal Department was found to have started malicious prosecution of certain zamindars of village Sadalpur of Hissar District ?

" (*b*) Is it a fact that the zamindars filed an application for award of damages to their crops which was supported by the Canal Patwari and Zilladar, and the Sub-Overseer in order to save himself filed a complaint against the same zamindars and got them punished and it was on appeal that the prosecution was found to be malicious ?

" (*c*) What orders, if any, have been passed on the application for award of damages, and what action do the authorities propose to take against the action of the Sub-Overseer ? "

The Hon'ble Mr. Aikman replied :—

" (*a*) The replies to the following clauses of the question will show that there is no necessity to lay the papers on the table.

" (*b*) *and* (*c*) The facts of the case are clearly given in the judgment of the Sessions Judge who dealt finally with the case. It runs as follows :— 'The canal bank broke on 15th October and the appellant, a Sub-Overseer of the Irrigation Department, made his report on 20th October 1915. It does not appear that he knew or believed his report to be groundless. The Sub-Divisional Officer of Sirsa inspected the *mauka* and agreed with the Sub-Overseer. On his recommendation the Executive Engineer ordered the prosecution of the zamindars who were suspected to have broken the bank. The Deputy Collector—Magistrate, 2nd class—tried the case and convicted the accused on 10th May 1916. There was an appeal against this conviction to the District

[*Mr. Aikman ; Chaudhri Lal Chand ; Mr. Thompson ; Mr. Fagan.*]

Magistrate who accepted the appeal on 24th May 1916. An application for sanction to prosecute the Sub-Overseer was presented to the District Magistrate on 6th September 1916 and sanction given on 18th September 1916. As the report of the Sub-Overseer was made in his official capacity and as the Sub-Overseer's departmental superiors (one of whom, the Sub-Divisional Officer, had seen the *mauka*) were of opinion that his report was correct and the Deputy Collector believed the prosecution evidence and convicted the accused, the lower court in my opinion was not justified in granting sanction to the accused for the prosecution of the Sub-Overseer on the accused's petition made so late as 6th September 1916. It would have been better if notice of the petition had been given to the Sub-Overseer through his departmental superiors and he and his department heard against the petition.

" 'I accept the appeal and revoke the sanction granted.' "

The Hon'ble Chaudhri Lal Chand asked :-

Number of Munsiffs accepted as Extra Assistant Commissioner candidates and the number belonging to agricultural classes.

22. "Will the Government be pleased to state the total number of Munsiffs who have been accepted as Extra Assistant Commissioner candidates on the list kept by the Chief Court during the year 1916 stating how many, if at all, of the accepted candidates belong to Agricultural classes ?"

The Hon'ble Mr. Thompson replied :—

"In 1916, four permanent and two officiating Munsiffs were accepted by the Hon'ble Judges as candidates for Extra Assistant Commissionerships. Of these two belong to Agricultural classes."

The Hon'ble Chaudhri Lal Chand asked :—

Number and religion of Sub-Judges, Munsiffs and Revenue Assistants and the number belonging to agricultural classes.

23. "Will the Government be pleased to state —

"(*a*) The total number of Sub-Judges in the Punjab classifying them as Hindus and Muhammadans and specifying under either head how many belong to the agricultural classes ?

"(*b*) Will the Government be pleased to give the same particulars with regard to Munsiffs and Revenue Assistants ?"

The Hon'ble Mr. Thompson replied :—

"(*a*) The 51 Sub-Judges in the Punjab include 29 Hindus and Sikhs, 15 Muhammadans and 7 Christians. Of the Hindus and Sikhs 1, and of the Muhammadans, 10 belong to agricultural classes.

"(*b*) Of the 90 sanctioned Munsiffships, 39 are held by Muhammadans, 48 by Hindus and Sikhs and 1 by an Indian Christian, while 2 are at present vacant. Of the Hindus and Sikhs 3, and of the Muhammadans 21, are members of agricultural classes.

"There are 28 Revenue Assistants in the Province, 16 of these are Muhammadans and 12 Hindus and Sikhs. Of the Hindus and Sikhs 1, and of the Muhammadans 13, are members of agricultural classes."

The Hon'ble Chaudhri Lal Chand asked :—

Management and working of Grey Canals, Ferozepore.

24. "Is it a fact that there is no officer possessing Engineering qualifications at present serving on the Grey Canals in Ferozepore District and that the system is not working satisfactorily ?"

The Hon'ble Mr. Fagan replied :—

"The permanent incumbent of the post of Superintendent of the Grey Canals is at present on Military duty in the Indian Army Reserve of Officers. An Extra Assistant Commissioner, who has practical knowledge and experience of the working of Inundation Canals, has been appointed to fill the vacancy.

[*Chaudhri Lal Chand ; Mr. Aikman; Mr. Craik ; Diwan Bahadur Diwan Daulat Rai.*]

He has under him subordinates who possess Engineering qualifications, while the advice of the local officers of the Irrigation Department is available if necessary. Government has no reason to believe that the system as an inundation system is working unsatisfactorily."

The Hon'ble Chaudhri Lal Chand asked :—

25. "Will the Government be pleased to state whether the practice of noting in the *Shudkar* the number of waterings received by particular fields by the Canal Department has of late been dropped." Record of number of waterings in *Shudkar*.

The Hon'ble Mr. Aikman replied :—

"It has never been the practice to record in the *Shudkar* the number of waterings that fields have received. The *Shudkar* merely registers the fields that are canal irrigated."

The Hon'ble Chaudhri Lal Chand asked :—

26. "Will the Government be pleased to state the circumstances which have led the Government to increase the water rates on the Western Jumna Canal ?" Increase of water rates on Western Jumna Canal.

The Hon'ble Mr. Aikman replied :—

"The new water rates, sanctioned in 1916, are exactly the same as the old rates fixed in 1895 and readjusted in 1910 by the amalgamation of owners' rates and cesses with occupiers' rates to make one consolidated charge, except with regard to three crops. (1) The rate for maize has been reduced from Rs. 4 to Rs. 3. (2) The rate for sugarcane has been raised from Rs. 9 to Rs. 10 because the Western Jumna sugarcane is the best in quality and outturn in the Province, and can well afford to pay the new rate. (3) The new wheat rate of Rs. 5 as against the previous rate of Rs. 4 is the same as that sanctioned for the Triple Canals and is equal to or less than the current rates on the Sirhind Canal (*viz.*, Rs. 5 and Rs. 5-4-0). The accepted principle is that occupiers' rates are open to reconsideration after intervals of five years but this has not been given general effect to in practice."

The Hon'ble Chaudhri Lal Chand asked :—

27. "Will the Government be pleased to state — Diet money of witnesses.

"(*a*) Whether the practice of paying diet money to witnesses summoned in civil cases at the time of serving the summons is not strictly observed ?

"(*b*) What is the amount of such money which has neither been distributed to witnesses nor withdrawn by depositors during the last two years ?"

The Hon'ble Mr. Craik replied :—

"The Registrar, Chief Court, has been asked to supply the information, but a reference to District Judges was necessary and their replies have not yet been received. The information when received will be placed on the table."

The Hon'ble Diwan Bahadur Diwan Daulat Rai asked :—

28. "Whether it is a fact that Rai Bahadur Ganga Ram submitted a scheme to Government for utilizing water power in the province for industrial purposes, and, if so, what action has Government taken or proposes to take in the matter ?" Water powers for industrial purposes.

The Hon'ble Mr. Craik replied :—

"Rai Bahadur Ganga Ram never submitted to Government any scheme for the general utilization of water power for industrial purposes.

[*Diwan Bahadur Diwan Daulat Rai; Mr. Lumsden.*]

"He was some time ago in negotiation with Government for the lease of some 5,000 acres of land on the Upper Chenab Canal, one of the terms of the proposed lease being that the tenant should be bound to cultivate by means of wells worked by electric power generated from a fall on the canal. Rai Bahadur Ganga Ram was unable to accept the terms offered by Government, but the land has now been leased to other tenants, who will be bound by the condition indicated above."

The Hon'ble Diwan Bahadur Diwan Daulat Rai asked:—

Price of salt.

29. "Will the Government be pleased to give the average prices of salt, both wholesale and retail, during the last five years?"

The Hon'ble Mr. Lumsden replied:—

"The Hon'ble Member's question is vague as prices of salt vary appreciably in different parts of the Province. A statement exhibiting the annual average price at Lahore is, however, placed on the table. Should more detailed information be desired I would suggest a reference to the back numbers of the *Punjab Gazette* which publishes every fortnight a statement showing the rates of salt, both wholesale and retail, in every district of the province."

Comparative statement showing the annual average prices per maund of salt in the Lahore market from 1912-13 *to* 1916-17.

Description.	1912-13.	1913-14.	1914-15.	1915-16.	1916-17.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Wholesale rate	1 6 5	1 6 1	1 6 4	1 11 3	*2 6 9
Retail	1 9 7	1 10 8	1 9 3	1 12 3	*2 7 3

* Average prices of 11 months, *i.e.*, from 1st April 1916 to 28th February 1917.

The Hon'ble Diwan Bahadur Diwan Daulat Rai asked:—

Quantity of salt exported from the Punjab.

30. "Will Government be pleased to state the quantity of salt exported from the Punjab during the last five years and the provinces to which Punjab salt has been so exported?"

The Hon'ble Mr Lumsden replied:—

"The information desired by the Hon'ble Member will be found in Appendix VI of the Annual Report on the Administration of the Northern India Salt Revenue Department. A copy of the relevant portions† is laid on the table."

The Hon'ble Diwan Bahadur Diwan Daulat Rai asked:—

Working deposits of potash salts in Mayo Salt Mines.

31. "Will Government be pleased to state whether any steps have been taken or are intended to be taken to work the deposits of potash salts in the Mayo Salt Mines?"

The Hon'ble Mr. Lumsden replied:—

"As the Hon'ble Member is doubtless aware the Northern India Salt Revenue Department is Imperial and not under the control of this Government which consequently is not in a position to answer the question."

† See Appendix F.

[*Pandit Jawahar Lal ; Mr. Craik ; Mr. Maynard.*]

The Hon'ble Pandit Jawahar Lal, Bhargava, asked :—

32. "In view of the large increase in the number of insolvency petitions due to the dishonest desire of debtors to evade payment of just debts of their creditors and the cumbrous and protracted procedure of the administration of the estate of the insolvent by inexperienced receivers appointed by the courts, will the Government be pleased to consider the advisability of appointing suitable persons in every district as Official Receivers to properly administer the estate of the insolvent and to discharge the functions of a receiver as required by law ?"

Appointment of suitable receivers in each district to administer the estate of insolvents.

The Hon'ble Mr. Craik replied :—

"Official Receivers have already been appointed in eleven districts and will be appointed in other districts where the necessity is established. In the case of the remaining districts the Hon'ble Judges of the Chief Court came to the conclusion in June of last year that the amount of insolvency work did not justify the appointment of an Official Receiver. The Judges' view is that an Official Receiver should devote the greater part of his time to his duties, and that no appointment is advisable where the assets of insolvent estates are not likely to produce an income sufficient to remunerate a practically whole-time man. These conclusions were accepted by Government."

The Hon'ble Pandit Jawahar Lal, Bhargava, asked :—

33. "Will the Government be pleased to inform this Council what special steps have been taken by the Government during the last 2½ years to effect a reduction in liquor consumption ?"

Reduction in liquor consumption.

The Hon'ble Mr. Maynard replied :—

"The subject of liquor consumption falls under two heads. There is illicit consumption (apt to be on a large scale in a Province in which the raw material for distillation is nearly everywhere procurable with ease, owing to the wide extension of cane cultivation) and licit consumption.

"Government have recently made very great efforts to reduce illicit consumption by establishing a special staff for the prevention and detection of distillation under the control of a Superintendent of Police, who acts as Assistant to the Financial Commissioner for excise matters. It is believed that some measure of success has been attained, but the danger of false charges of illicit distillation has to be very carefully watched.

"Licit consumption is most readily to be reduced by increasing the price of liquor and thereby making it more difficult to obtain. With this object the still head duty on spirit was raised from Rs. 5 to Rs. 6-4-0 on April 1st, 1915. During the year which followed the consumption of country liquor fell by 13 per cent.

"In the Ferozepore District a system has been introduced by which liquor is available for sale only in sealed bottles of ascertained capacity and only for consumption off the premises. It is believed that this system tends to reduce treating, and lingering about liquor shops, with the excessive consumption which these practices entail. The plan has been experimentally extended also to portions of the Ludhiana and Gurdaspur Districts. Its further extension is limited for the present by the scantiness of the supply of glass bottles.

"In the town of Amritsar all the liquor shops have been removed to the outskirts of the town and sale is allowed only for consumption off the premises. There were special advantages of situation which facilitated the adoption of this policy in Amritsar. The results are under observation.

[*Mr. Maynard ; Pandit Jawahar Lal.*]

"The case of every fair in the Province has been separately considered, with a view to the discontinuance of special shops for the sale of liquor in all cases where illicit distillation or illicit importation is not likely to be thereby occasioned. Such special shops have now been discontinued everywhere except for three fairs in the Ludhiana District, where smuggling is apprehended. Wherever possible, it is also now the practice to close ordinary permanent shops in fair localities during the continuance of the fair.

"The measures taken in schools and colleges were described in detail in paragraphs 36 and 37 of the Report on Excise Administration in 1915-16. Among other things a chapter on the hygiene of intoxicants is being added to the new sanitary reader entitled 'Life, Light and Cleanliness.'

"Government and its officers have on various occasions very clearly shown their deep interest in the cause of temperance. In response to an application for a grant of aid towards the cost of constructing a temperance hall at Pathankot, His Honour the Lieutenant-Governor explained that his refusal was not due to any lack of sympathy but to the prevailing financial stringency, and added that the application, if received when financial conditions are more favourable, will receive due consideration. On a suggestion that Government should encourage the provision of certain counter-attractions to drink, Indian opinion showed itself generally adverse.

"Standing orders require the Collector systematically to consult the local bodies concerned on all changes of excise arrangements, including new licenses, hours of sale, situation of shops, regulation of amenities offered and methods of conducting shops, methods of maintaining order and decency in shops and conditions of sale in general."

The Hon'ble Pandit Jawahar Lal, Bhargava, asked :—

Prohibition of consumption of liquor on the premises of license-holders.

34. "Will the Government be pleased to take steps to prohibit the consumption of liquor on the premises of licensed vendors of liquor ?"

The Hon'ble Mr. Maynard replied :—

"It is useless to prohibit the consumption of liquor on the premises of licensed vendors, except where a suitable agency exists to enforce the prohibition and to prevent drinkers from sitting or lying about just outside the shop to the scandal and annoyance of the neighbourhood. The difficulties of the enforcement of the restrictions were demonstrated by an experiment tried in four districts in 1905 and 1906. But the system of sale in closed bottles, to which reference has already been made in answering former questions, represents an experimental approach to a system of off-consumption only."

The Hon'ble Pandit Jawahar Lal, Bhargava, asked :—

Extension to other municipalities of the system of localisation of liquor shops as in Amritsar.

35. "Will the Government be pleased to state whether the experiment re the localisation of liquor shops in separate quarters tried at Amritsar has come to the notice of the Government, and if so, whether the Government will be pleased to direct its general extension to all municipal committees of the Province ?"

The Hon'ble Mr. Maynard replied :—

"The Amritsar system is not correctly described in the question. Shops have been removed from the streets of the town, and located outside it on the circular road which runs round the town. Sale is permitted for consumption off the premises only. Amritsar possesses certain special facilities for this system in the existence of many vacant plots of land on the external circular road, which can be reached with ease from every part of the town. The system is *prima facie* not suited to every town : but Government would view with sympathy the initiative of any municipal committee which should propose

[*Pandit Jawahar Lal ; Mr. Townsend.*]

a workable scheme, subject to the necessary condition that liquor should not be made inaccessible without unreasonable inconvenience to those whose habit of consuming it is already formed."

The Hon'ble Pandit Jawahar Lal, Bhargava, asked :—

36. "Will the Government be pleased to state in detail whether any, and if so, what steps have been taken by the Government to utilize the opportunities afforded by the war conditions in the matter of the encouragement of industries in the Province?" Encouragement of industries.

The Hon'ble Mr. Townsend replied :—

"The limits imposed on the length of an answer to a question in this Council allow me to recapitulate only very briefly the principal activities of Government towards stimulating industrial activity since the war started. They are as follows :—

"In the spring of 1915 Government arranged for an interesting exhibition of German and Austrian goods, and possible Indian substitutes for them, to visit Lahore. The exhibition attracted a good deal of attention.

"A dyeing school under the supervision of an Indian gentleman, who qualified in dyeing at the Manchester school of technology, has been started at the Central Weavery, Lahore, and has helped to some extent to remove the difficulties caused to dyers by the war. A grant of Rs. 5,000 has been sanctioned by Government for the Hindu Jubilee Technical Institute, to enable it to study various small manufactures which appear well suited to the province. The progress so far made is satisfactory. A grant is also being made by Government to the Salvation Army Silk School at Simla, to which Government has the power to nominate a certain number of students. Silk has of course gone up greatly in price during the war.

"Measures have been taken to stimulate the production of saltpetre in the province, with the result that the output of crude saltpetre in 1915-16 was about 80 per cent. in excess of the figure for 1913-14. The corresponding figures of refined saltpetre are about 90 per cent. Steps were taken to increase the supply of labour to the Dhariwal Mills, where, on account of military demands, there was a great demand for labour. Proposals are under consideration whereby Government may procure more of the articles of stationery it requires from Punjab manufacturers. Samples of most Punjab manufactures have been sent to the Commercial Museum recently instituted at Calcutta and have in several cases caused the demand for these articles to increase.

"The Ambala glass factory was helped in its efforts to find a market for its glass, the Government departments, which use glass, as the North-Western and Oudh and Rohilkhand Railways, being addressed on the subject; and a visit paid to the factory in January showed that it was receiving more orders than it could comply with.

"Other less important steps calculated to help the industries of the province as in octroi questions, provision of land for factories, and railway rates continue to be taken by Government as necessity arises, but they cannot be recorded as 'due to war conditions.' Government receives many requests for information in industrial matters: these are always complied with so far as possible. It also receives many requests for assistance in such enterprises. Many of these requests are quite impracticable, and have to be rejected, but I trust that what I have said will convince Hon'ble Members that Government is doing what it can, in present circumstances, to help the industries of the province. For a more extensive and definite policy Government must await the proposals and the authoritative advice of the Royal Commission on Industries."

[*Pandit Jawahar Lal ; Mr. Townsend ; Rai Bahadur Ram Saran Das ; Mr. Lumsden ; Colonel Hendley.*]

The Hon'ble Pandit Jawahar Lal, Bhargava, asked :—

Establishment of grain elevators at certain railway centres.

37. " Will the Government be pleased to inform the Council if it proposes to establish model grain elevators on the lines of Faridkot grain elevator (referred to in the Budget speech of Sir Louis Dane delivered on 10th April 1912) at big railway and grain exporting centres with a view to encourage the establishment of such elevators by the public ?"

The Hon'ble Mr. Townsend replied :—

" Government does not, at present, propose to take any action in the direction indicated by the Hon'ble Member. The experience which will be gained from the working of the Lyallpur elevator - on which Government has expended considerable sums of money but the completion of which has had to be postponed for the present on account of the impossibility of obtaining the necessary machinery owing to the war—will enable Government to decide what action, if any, it is advisable to take in the direction of establishing other similar elevators throughout the Province.

" Sites for such elevators have, however, been reserved near the more important railway stations in the Lower Bari Doab Colony.

" The pattern of the Faridkot elevator would not be followed in any new elevators which may be established in the Province as experience has shown that it is unsuitable."

The Hon'ble Rai Bahadur Ram Saran Das asked :—

Grants-in-aid to District Boards to increase number of dispensaries.

38. " Will the Government kindly state whether or not they consider it necessary to make larger grants-in-aid to the District Boards for the purpose of increasing the number of dispensaries ? "

The Hon'ble Mr. Lumsden replied :—

" Government is not at present considering the making of large grants-in-aid to District Boards for the purpose of increasing the number of dispensaries. The ear-marking of grants for particular purposes is contrary to the policy of Government as tending to fetter the discretion of the boards. The general policy of Government is to give the boards grants-in-aid for a fixed period which will assist them in maintaining efficient services and providing for reasonable development. The consolidated grant system has, as a matter of fact, been already introduced in the Rawalpindi Division and schemes are being worked out for the remaining divisions. The question of increasing facilities for medical relief in districts where they are inadequate is being considered by the Inspector-General of Civil Hospitals, and it would be premature to consider how any measures which may be found necessary are to be financed."

The Hon'ble Rai Bahadur Ram Saran Das asked :—

Teaching of Unani and Ayurvedic system of medicine.

39. " (*a*) Will the Government kindly state whether by this time they have collected information 'as to the conditions under which Unani and Ayurvedic systems of medicine are being taught and practised in the Punjab ?'

" (*b*) If so, will the Government kindly lay such information on the table of this Council ? "

The Hon'ble Colonel Hendley replied :—

" (*a*) Information in regard to Unani and Ayurvedic medicine is being collected and brought into consideration.

" (*b*) As the information required is being collected at the instance of the Government of India it is not within the power of the Local Government

[*Rai Bahadur Ram Saran Das* ; *Colonel Hendley* ; *Mr. Fagan.*]

at present to lay any information before this Council. The information collected from all parts of India will no doubt be placed before the public by the Government of India in due course."

The Hon'ble Rai Bahadur Ram Saran Das asked :—

40. " (*a*) Is the Government aware that the Unani and Ayurvedic classes maintained in Islamia and D. A.-V. Colleges, Lahore, do not sufficiently meet the needs of the province, and that several men desiring to practise indigenous systems of medicine have to travel so far as Calcutta and Delhi to study these systems? Opening of separate institution for teaching Unani and Ayurvedic system of medicine.

" (*b*) Will the Government kindly say whether in order to increase facilities for the study of indigenous systems of medicine they will revive the Government school for imparting such instruction in connection with the Lahore Medical College or if that be not possible give grant-in-aid to any privite institution that may be established for the purpose? "

The Hon'ble Colonel Hendley replied :—

" (*a*) The Government is well aware that the Unani and Ayurvedic classes maintained in the Islamia and D. A.-V. Colleges are not quite satisfactory. It is aware that some men go to Delhi for the purpose of studying Unani and Ayurvedic medicine but it has no information as to the number that do so or whether any go as far as Calcutta.

" (*b*) It is not contemplated making any provision for the teaching of Unani and Ayurvedic medicine in the Medical College, Lahore, as the experience gained from 1887 to 1898, when these classes were associated with the Medical College at the wish of the Senate of the Punjab University, shewed that it was not to the interests of Unani or Ayurvedic medicine that they should be continued.

" If, however, a carefully thought out scheme for the study of Unani and Ayurvedic medicine and for the training of practitioners be placed before Government and guaranteed by an association or body of influential men Government is prepared to consider such scheme with a view to making a grant-in-aid, but it must be fully assured that the demand is a genuine one and likely to have the support of the public."

The Hon'ble Rai Bahadur Ram Saran Das asked :—

41. " Will the Government kindly inform this Council what steps have been taken in carrying out the announcement of His Honour the Lieutenant-Governor of the Punjab given in his Kangra Darbar speech dated the 25th October 1916, regarding the rights over trees as determined by Lyall's Settlement? " Rights in trees in Kangra.

The Hon'ble Mr. Fagan replied :—

" It has been decided on the advice of the forest and revenue authorities to abandon Government claims to trees on waste areas definitely recorded as *Dakhil Bachh* in Lyall's Settlement except where areas in *Dakhil Bachh* waste have been included in demarcated protected forests. In some cases, specially in the Hamirpur Tahsil, Lyall's record alone will not suffice to determine what land was *Dakhil Bachh* and what was *Kharij Bachh* and there doubtless local enquiry and an examination of all available papers will be necessary. But where Lyall's papers leave no room for doubt they will be accepted as the basis of decision. The work of discriminating waste entered as *Dakhil Bachh* in Lyall's Settlement record from that entered as *Kharij Bachh* is accordingly in progress. The two classes of waste will be shown with distinct survey numbers in the new Settlement records now under preparation.

[*Rai Bahadur Ram Saran Das ; Mr. Aikman.*]

In doubtful cases where the materials contained in Lyall's records are insufficient for the purpose of satisfactory discrimination the matter is being cleared up by local enquiry and inspection."

The Hon'ble Rai Bahadur Ram Saran Das asked :—

Overseers from Roorki and Rasul.

42. "(a) Is it a fact that in the Engineering Departments of this province Overseers and Sub-Overseers of Roorki are preferred to those of Rasul?

"(b) If so, will the Government be pleased to issue instructions that in future Overseers in this province shall be recruited in Rasul?"

The Hon'ble Mr. Aikman replied :—

"(a) and (b). Under the orders of the Government of India Overseers are appointed from the non-commissioned officers and soldiers of His Majesty's Army in India, or from civilians (European or Indian).

"In order to secure that appointments may, as far as possible, be filled by passed students of the Overseer (or Upper Subordinate) classes of the Thomason Civil Engineering College, Roorki, to the extent to which appointments may be guaranteed, vacancies occurring in the Upper Subordinate establishment of the province are not filled up until the annual distribution of passed students or apprentice Overseers from Roorki takes place in July. Should the number of qualified students for whom appointments are guaranteed be less than the actual number of vacancies, the remaining vacancies are filled up immediately after the postings from the Thomason Civil Engineering College, Roorki, have been settled by the promotion of qualified Lower Subordinates or other qualified candidates at the discretion of the Local Government. For the requirements of this province three passed students of the Thomason Civil Engineering College, Roorki, are taken annually, *i.e.*, two for the Irrigation Branch, and one for the Buildings and Roads Branch. There is actually no 'Overseer class' in the Engineering School at Rasul. Students of the 'Sub-Overseer class' who obtain 75 per cent of the total number of marks and not less than 66 per cent. in any one subject, are granted certificates of probationary Overseers of the lowest grade; but their standard of education is inferior to that given in the Thomason Civil Engineering College, Roorki, for the 'Overseer class.'

"Sub-Overseers are not appointed from the Thomason Civil Engineering College, Roorki. Preference is given in this province to the passed Sub-Overseers of the Rasul Engineering School, and vacancies are annually filled up in communication with the Principal of the school."

The Hon'ble Rai Bahadur Ram Saran Das asked :—

Raising of the Rasul Engineering School to status of a college.

43. "Does the Punjab Government propose raising the status of Rasul Engineering School to the status of a College and of affiliating it to the Punjab University as has been done in the case of the Roorki Engineering College and the Allahabad University?"

The Hon'ble Mr. Aikman replied :—

"There is no intention at present of raising the Rasul Engineering School to the status of a College, and until this is done the question of affiliation with the Punjab University cannot be taken up."

The Hon'ble Rai Bahadur Ram Saran Das asked :—

Temporary Overseers and permanent appointments.

44. "(a) Is it a fact that temporary Overseers in the Punjab are not confirmed in permanent service even after long service and that much junior men are very often confirmed as permanent Overseers?

[*Mr. Aikman ; Rai Bahadur Ram Saran Das ; Mr. Lumsden.*]

" (*b*) If the answer to (*a*) be in the affirmative, will Government kindly consider the desirability of changing the rules in such a way that a proportion of permanent Overseers should be recruited from temporary Overseers of a certain years' standing ? "

The Hon'ble Mr. Aikman replied :—

" (*a*) and (*b*). The method of recruitment for permanent appointments to the 'Overseer Class' has been explained in the answer given to Question 42, and temporary Overseers are confirmed on their qualification reports as compared with those of other qualified candidates for the posts of Overseers when permanent vacancies occur. No change in the existing procedure, which enables Government to treat each case on its own merits, is therefore considered necessary."

The Hon'ble Rai Bahadur Ram Saran Das asked :—

45. " (*a*) Will the Government kindly state whether the number of non-official members in the Ambala Cantonment Committee has in recent years been reduced from six to three ? **Non-official members of the Ambala Cantonment Committee.**

" (*b*) Will the Government kindly state whether, in view of an increase in the population, the number of non-official members in the municipalities of Sialkot, Ferozepore, Rawalpindi, and Gujranwala has in recent years been increased ? **Increase of non-official members in certain municipalities.**

" (*c*) Will the Government kindly state for the information of this Council for what reasons the number of non-official members of the Ambala Cantonment Committee was reduced ?

" (*d*) Is the Government aware that the number of officials in the Ambala Cantonment Committee varies from 12 to 18 and that in that committee the schedule of octroi rates was in spite of the opposition of non-official members raised recently ?

" (*e*) Does the Government intend to move the proper authorities to increase the number of non-official members in the Ambala Cantonment Committee ? "

The Hon'ble Mr. Lumsden replied :—

" (*a*) It is understood that the present number of non-official members in the Ambala Cantonment Committee is three, but it is not known whether this figure represents a reduction from six.

" (*b*) The Hon'ble Member's assumption that in the four towns mentioned there has been of recent years an increase of population does not appear to be based on fact. In the case of Rawalpindi there has actually been a decrease since 1901, while as regards Ferozepore the latest census figures are lower than those returned in 1891. In Gujranwala the increase is purely nominal, and only in the case of Sialkot has there been any appreciable rise in population.

" In regard to Sialkot, proposals to increase the membership have been received and are at present under consideration. In Gujranwala the number of non-officials was increased by 3 in 1914 and in Rawalpindi a non-official was in 1913 substituted for one of the *ex-officio* members. No suggestion has been made that the membership at Ferozepore is inadequate.

" (*c*) Government has, as already stated, no information as to the alleged reduction. Under Article 4 of the Cantonment Code the power of appointing additional members, whether official or non-official, vests in the Officer Commanding the Division or the Officer Commanding the Brigade according to the

[*Mr. Lumsden ; Rai Bahadur Ram Saran Das ; Mr. Thompson ; Sardar Bahadur Gajjan Singh.*]

status of the cantonment. The ordinary constitution of the Cantonment committee, as prescribed by Article 3 of the Code, does not include any non-official member.

" (*d*) As explained above the number of additional official members is determined by the Officer Commanding and Government has no knowledge of any variations that may occur. The octroi schedule was revised in 1911 since when no further proposals to amend the rates have been received.

" (*e*) In view of the explanations already given the Hon'ble Member will readily understand that Government cannot interfere in the way suggested."

The Hon'ble Rai Bahadur Ram Saran Das asked :—

Conference of representatives to advise Government of India on recommendations of Public Services Commission.

46. " In view of the announcement of His Excellency the Viceroy that a conference of representatives from Local Governments will shortly meet to advise the Government of India in the matter of giving effect to the recommendations of the Royal Commissioners, will the Government kindly inform this Council whether in sending Punjab representatives the special interests of non-officials and Provincial Service men will also be kept in view? "

The Hon'ble Mr. Thompson replied :—

" I do not propose to answer the question in the form in which it is put, because I can hardly believe that the Hon'ble Member means to suggest that the representatives of the Local Governments at the conferences in question cannot be trusted to do justice to interests other than those of the services to which they may happen to belong. But I may explain that the representatives of the different Provinces at the conferences to which the Hon'ble Member refers will be officials charged to represent the views of their Local Governments."

The Hon'ble Sardar Bahadur Sardar Gajjan Singh asked :—

Greater opportunities of public service to zamindars.

47. " With reference to the question asked by the Hon'ble Nawab Zulfikar Ali Khan and the answer given thereto by the Hon'ble Sir Reginald Craddock in the Imperial Legislative Council held on 19th September 1916, at Simla, will the Punjab Government be pleased to state if, with a view to encourage recruitment, they propose to take steps to offer wider opportunities of public service to the zamindars (Sikhs, Hindus and Muhammadans) of the Punjab in view of their valuable and distinguished services in the present war? "

The Hon'ble Mr. Thompson replied :—

" The Lieutenant-Governor believes that there is no Province in India which can compare with the Punjab in the extent to which zamindars are employed in Government service from the rank of patwari and constable upwards. The figures given in my answer to a question asked by the Hon'ble Chaudhri Lal Chand will show that more than 20 per cent. of the Sub-Judges, 28 per cent. of the Munsifs and 50 per cent. of the Revenue Assistants are members of the agricultural classes, while nearly 40 per cent. of the whole Provincial Civil Service are agriculturists.

" It would be easy to multiply figures to show the extent to which agriculturists occupy positions in the public services, but it will perhaps be sufficient to give the Hon'ble Member the results of an enquiry recently made under the orders of His Honour the Lieutenant-Governor. In 1916 the total number of appointments in the Provincial and Subordinate services, including such appointments as those of Sub-Overseers, Naib Tahsildars, Forest Rangers

[*Mr. Thompson; Sardar Bahadur Sardar Gajjan Singh ; Makhdum Sayid Rajan Shah.*]

and Sub-Assistant Surgeons was 3,755. Of these 979, or 26 per cent., were held by members of agricultural tribes. In 1916, the total number of such appointments was 4,550, and of these 1,523 or 33 per cent. were held by agriculturists. In the lower grades of the service, *e g.*, patwaris, kanungos and police officers below the rank of the Sub-Inspector, the improvement has been even more marked though detailed figures are not available.

" In these circumstances His Honour does not think that educated zamindars of the Punjab have any reason to complain of lack of opportunities for entering the public services, and in view of the fact that the rules of nearly every department already emphasise the necessity of recruiting from the zamindar class he does not think that the issue of further instructions on the point is needed or would be likely to have any direct effect on recruiting."

The Hon'ble Sardar Bahadur Sardar Gajjan Singh asked :—

48. " Will the Government be pleased to lay on the table for the information of the Council a statement showing the results of recruiting for the Indian Army for the period subsequent to that covered by a similar statement which was laid on the table in reply to Question No. 7 asked by me in the Punjab Legislative Council held on 2nd September 1916." Results of recruitment for the Indian Army.

The Hon'ble Mr. Thompson replied—

" The statement* is laid on the table."

The Hon'ble Sardar Bahadur Sardar Gajjan Singh asked :—

49. " Will the Government very kindly lay on the table for the information of the Council a statement showing :— Percentage of recruitment by caste.

" (*a*) the male population of the Sikhs, Hindus and Muhammadans in each district :

" (*b*) the number of recruits drawn from each community in each district :

" (*c*) percentage of Sikh, Hindu and Muhammadan recruits to their male population in the whole province as well as in each district :

" (*d*) number of Indian soldiers from each district who have won military honours in the present war."

The Hon'ble Mr. Thompson replied —

" (*a*) The information is given in Table VII of Volume XIV, Part II, of the Census of India, 1911.

" (*b*) The information is given in the statement* laid on the table at the request of the Hon'ble Member.

" (*c*) Percentages for districts and religions can be worked out in detail from the above statements for any class or community.

" (*d*) This information is not available."

The Hon'ble Makhdum Sayid Rajan Shah asked :—

" 50. Are all the canal dispensaries now open to the general public in this province ? " Canal dispensaries open to public.

*See Appendix G.

[*Colonel Hendley ; Makhdum Sayid Rajan Shah.*]

The Hon'ble Colonel Hendley replied :—

"There are 71 canal dispensaries in the Punjab of which 42 are now open to the public and it is under consideration to throw open all such dispensaries in the Gujrat District. The same course will be adopted with other canal dispensaries which remain at present unopened to the public, when local requirements establish the necessity and district board funds permit."

The Hon'ble Makhdum Sayid Rajan Shah asked :—

Distribution of grants-in-aid of medical relief to municipal and district boards.

51. "Will the Government kindly explain on what principles are grants-in-aid of medical relief distributed to municipal and district boards; whether—

"(*a*) in proportion to the mortality figures in the areas administered by those boards, or

"(*b*) in proportion to the population in those areas, or

"(*c*) in compliance with the requisitions of those boards?"

The Hon'ble Colonel Hendley replied :—

"It is the present policy of Government in regard to recurring grants to district boards to calculate them from a general survey of the income and expenditure of the boards and the demands on their resources. A consolidated grant to supplement the local boards' resources is then or will in future be made for a term of years. No special grants-in-aid of a recurring nature are made to municipal and district boards for medical relief. But when local bodies find that the extension of medical relief to certain parts of a district, which are unprovided with medical aid of any kind, is necessary, and they are unable to finance the entire scheme, they may apply to Government for assistance through the Commissioner and Inspector-General of Civil Hospitals for a building grant. If Government is satisfied that the financial condition of a local body is such that it cannot be expected to bear the entire cost without detriment to the other needs of the district, it may sanction a grant not exceeding a moiety of the total cost of the scheme. As instances, I may mention that during 1914-15 the Kangra District Board obtained a grant of Rs. 29,000 towards the building of new dispensaries: and the municipal committee, Hissar a grant of Rs. 10,000 for building the new Civil Hospital at the district head-quarters. This latter grant covered the Public Works Departmental charges. I may further mention that in ordinary times the Local Government places a sum of Rs. 20,000 annually at the disposal of the Inspector-General of Civil Hospitals, to help such indigent local bodies as are unable owing to depleted funds to maintain their hospitals and dispensaries in suitable buildings or with adequate equipment, subject to the conditions that half the cost is met by the local body applying for assistance, and that fees for medicines and medical advice are charged to the well-to-do. All such applications are made through the local authorities and the Commissioner of the Division."

The Hon'ble Makhdum Sayid Rajan Shah asked :—

Method of distribution of medical grants-in-aid.

52. "If the grants mentioned in the preceding question are made on the recommendation of Sanitary Board or the Inspector-General of Civil Hospitals, will the Government explain whether any of the considerations mentioned in the preceding question weigh in those recommendations? If not, what other considerations are kept in view in accepting those recommendations?"

[*Colonel Hendley ; Makhdum Sayid Rajan Shah ; Mr. Craik ; Mr. Thompson ; Khan Bahadur Mian Fazl-i-Hussain.*]

The Hon'ble Colonel Hendley replied :—

"The Sanitary Board has no concern with medical relief, its functions being restricted to matters relating to sanitation. In examining any demand for a grant-in-aid from a local body the Inspector-General of Civil Hospitals, on behalf of Government, would take into consideration, besides the conditions already mentioned, the population and area that would be served by the dispensary; in some cases too no doubt the unhealthiness of a locality as expressed by the mortality figures would have some bearing on the ultimate decision."

The Hon'ble Makhdum Sayid Rajan Shah asked :—

53. "Will the Government be pleased to lay on the table a list of the Jagirs and Muafis in favour of Hindu, Muhammadan, and Sikh religious institutions (mosques, shrines, temples, etc.) which existed at the advent of the British Rule? Jagirs and muafis to religious institutions.

"Have any of the Muafis and Jagirs referred to in the preceding question been resumed, and have any such new Muafis and Jagirs been created since annexation? If so, will the Government be pleased to state the number and amount of the Muafis and Jagirs so resumed or created?"

The Hon'ble Mr Craik replied :—

"I will answer the above questions together. The information as to the number and value of grants to religious institutions is not available in the form desired by the Hon'ble Member and its compilation as suggested in the first question would involve a disproportionate amount of labour. In regard to the second question certain new grants have been made to deserving institutions of a charitable nature and certain old grants have been resumed where the conditions of the grant have been clearly violated. The general policy of Government is to resume the Jagirs and Muafis attached to institutions only where the written or implied conditions have been flagrantly violated, or where the institutions in question are not properly maintained. Government cannot undertake to supply details of all resumptions and new creations, but if the Hon'ble Member will visit the Secretariat I shall be glad to show him the registers dealing with any districts in which he is interested; he would then see how such cases are dealt with."

The Hon'ble Makhdum Sayid Rajan Shah asked :—

54. "Is the Government aware that 3rd class Honorary Magistrates are exempted from the operations of the Arms Act? Will the Government be pleased to exempt Municipal Commissioners or at least Vice-Presidents of the first class municipalities from the operation of the Arms Act?" Exemption of Municipal Commissioners from Arms Act.

The Hon'ble Mr. Thompson replied :—

"If the Hon'ble Member will refer to article 15 (*a*) of schedule I appended to the Indian Arms Rules, 1909, he will see that Government has no power to grant a wholesale exemption in favour of Members of Municipal Committees or even of Vice-Presidents of such Committees. The exercise of such powers as the Local Government possesses under this article would be an invidious task, and the Lieutenant-Governor sees no reason for taking any action on the lines suggested by the Hon'ble Member."

The Hon'ble Khan Bahadur Mian Fazl-i-Hussain asked :—

55. "Will the Government be pleased to state :— Accommodation in hostels at the Government College, Lahore.

"(*a*) the total number of men on the rolls of the Government College, Lahore, on the 1st of October of 1916, and of 1892;

[*Khan Bahadur Mian Fazl-i-Hussain; Mr. Godley ; Mr. Thompson.*]

" (*b*) the number of Government College hostels (excluding hired houses), and the accommodation available in them, on the 1st of October of 1916 and of 1892 ;

" (*c*) whether any money has been spent during the last 24 years in constructing buildings for the Government College Hostel ? and, if so, how much ? and when ?

" (*d*) whether the hostel accommodation (including the accommodation made available in branch hostels) in the Government College, Lahore, is sufficient to meet the demand for it ?

" (*e*) whether the Government College, Lahore, during the year 1915-16 made available as much hostel accommodation as was provided by the Forman Christian College and the D. A.-V. College, Lahore."

The Hon'ble Mr. Godley replied :—

" The number of students in the Government College has risen from 165 in 1892 to 668 in the present year. The hostel was erected in 1892 at a cost of Rs. 47,476, with accommodation for 106 students. Additions and improvements since have raised the total cost to Rs. 85,892, and there is now accommodation for 154 students. Pending the erection of a second hostel, which has hitherto been delayed by the difficulty of obtaining a suitable site and the financial stringency caused by the war, but which, it is hoped, will be taken in hand shortly, four buildings have been hired at rents aggregating Rs. 6,192 annually, to provide for other students needing hostel accommodation. The total number of students living in the Government College hostels is 320, compared with 403 in the Forman Christian College and 689 in the D. A.-V. College."

The Hon'ble Khan Bahadur Mian Fazl-i-Hussain asked :—

Reconciliation measures in Jhang.

56. " Will the Government be pleased to state whether the measures of reconciliation, etc., mentioned in Question No. 40, asked in the Council meeting of 2nd September 1916, have, so far as Jhang is concerned, been completed ? "

The Hon'ble Mr. Thompson replied :—

" Of the 36 suits based on *bahi* accounts or bonds lost or burnt in the dacoities pending on 23rd August 1916, 33 have been disposed of. Since that date 60 fresh suits have been instituted and 42 disposed of. The Deputy Commissioner, Jhang, reports that the leading members of the Hindu and Muhammadan communities were consulted in the course of his tour through the affected tract in November and December last. These assured him that harmony was quite restored, and there is no reason to think otherwise. Two principal inhabitants of the town of Ahmadpur have recently informed the Deputy Commissioner that no fresh applications to the Panchayat formed there to settle differences had been made for about five months, and estimated that the panchayat had settled 95 per cent. of the cases. Government is not aware that any special panchayats are now sitting elsewhere and considers that measures for reconciliation of the two communities have been satisfactorily completed."

The Hon'ble Khan Bahadur Mian Fazl-i-Hussain asked :—

Punitive Police at Jhang

57. " Will the Government be pleased to state whether, since the removal of the Punitive Police from Jhang, any recrudescence of disorder has taken place ?"

[*Mr. Craik ; Khan Bahadur Mian Fazl-i-Hussain ; Mr. Lumsden.*]

The Hon'ble Mr. Craik replied :—

" Government is glad to be in a position to state that owing to the restoration of order and the absence of serious crime in Jhang, Muzaffargarh and Multan since the widespread disturbances of 1915 were repressed, the Punitive Police Force has been withdrawn before the time fixed and in the localities in question there has been no recrudescence of disorder."

The Hon'ble Khan Bahadur Mian Fazl-i-Hussain asked :—

Release of certain persons from internment.

58. " Will the Government be pleased to state whether the two local notables referred to in His Honour's speech in the Council meeting of 19th April 1916, as having been interned in places outside Jhang, have been allowed to return to their homes ? "

The Hon'ble Mr. Craik replied :—

" Orders have been issued for the release from restriction of the two men."

The Hon'ble Khan Bahadur Mian Fazl-i-Hussain asked :—

Rise in price of salt.

59. " Will the Government be pleased to state what action has been taken with reference to the abnormal rise of price of salt ? "

The Hon'ble Mr. Lumsden replied :—

" This Government has been in close communication with the Imperial Government with reference to the abnormal rise in the price of salt—a rise which was primarily due to ordinary laws of supply and demand and to the anticipation of an enhancement of the duty but was aggravated by widespread speculation. Measures are being taken which will have the effect of largely increasing the output of Khewrah Salt and when the improvements are complete prices which during the last few weeks have become much easier should rapidly revert to normal. Meanwhile arrangements have been made under which local bodies can, if they so desire, obtain priority in respect of indents made by them with the object of assisting the poorer classes."

The Hon'ble Khan Bahadur Mian Fazl-i-Hussain asked :—

Stability of wheat prices.

60. " What arrangements has the Government made to secure stability of price of wheat during the ensuing year ?"

(See reply of the Hon'ble Mr Townsend to the Hon'ble Khan Sahib Mirza Muhammad Ikramullah Khan's question No. 6.)

REVISED FINANCIAL STATEMENT FOR 1917-18.

The Hon'ble Mr. Lumsden :—" Your Honour, I beg to introduce the Revised* Financial Statement showing the figures under major heads for the years 1915-16 to 1917-18. I may perhaps be allowed to preface my remarks with a word of warning. There is a tradition that the appearance of the Finance Member is the signal for all the other members, or most of them, to seek a little quiet and possibly well-earned repose. I do not know how far this tradition has any foundation in fact, and even if it had, I should be the last person in the world to say a word against it because I feel sure that if I did not occupy the unhappy position of Finance Member I should find no difficulty in following precedent. Perhaps, however, there are two good reasons in this Province why the custom does not obtain. In the first place the Financial Secretary is extremely merciful in that he does not insist, as he has every right to do, on reading the whole of the somewhat dreary document known as the Financial Memorandum. In the second place a far-sighted Government, possibly prompted thereto by some unsympathetic predecessor of mine, has evolved a pattern of chair which, although eminently

*See Appendix H.

[*Mr. Lumsden.*]

suitable for the particular purpose, affords almost complete insurance against any insidious advances on the part of Morpheus. The word of warning is merely this. Should any member be contemplating repose, I am afraid his period of quietude will be extremely brief, as I propose, in view of the lengthy explanations given in the Financial Memorandum, to curtail my remarks to the smallest possible space. This word of warning will at any rate prove a word of cheer to those who, it may be, have spent the last few days in poring over this Memorandum and may now feel that they have absorbed as much knowledge of the Provincial finances as is good for them.

"Members will have observed that we have got this year a balance 3 lakhs greater than we had expected. The explanation for this increase has been given in paragraph 2 of the Financial Memorandum and I need make no further reference to the matter. But the difference that we now hope to find in the closing balance of this year requires a word of explanation. Instead of a closing balance anticipated at this time last year of 55½ lakhs, we hope to end the year with a balance of 103 lakhs. This enormous difference is due partly to decreases of expenditure, but principally to a large increase of revenue. I need not detain the Council with any lengthy explanation as to the decrease in expenditure. We were fortunate in being able to stop the payment of grain compensation allowance after the 30th of June, and considerable savings have been effected on that account. Further, owing to the demands of the military authorities, charges on account of salaries have been largely reduced, and under nearly every head economies have been effected. Then the Province has been fortunately very free from plague and epidemics of any kind, and here also we have been able to keep under our anticipated expenditure. The total reduction on the expenditure side amounts to 10¼ lakhs, a result which I think you will admit is very satisfactory in view of the extreme caution which had to be employed in budgeting on the expenditure side last year. The revenue increase amounts to about 37½ lakhs, and I have no doubt members are asking what the Finance Department were dreaming of when they made so bad an underestimate. I might, of course, take refuge behind a quotation from Shakespeare—'Nothing comes amiss so money comes withal.' But that dictum is perhaps too cynical even for so inhuman a creature as a Financial Secretary. I prefer, therefore, to attempt to justify on the merits the estimates which were made last year. Ever since the days of the writer of the book of Job, a work supposed by many to be of very great antiquity, the impossibility of foretelling the coming seasons has been freely admitted and, even in spite of the great advances made in science, that difficulty appears still to subsist even to the present day. In proof of this I might perhaps be permitted to quote, not in any carping spirit, but merely to convince Hon'ble Members, from the statement of the actual rainfall of July, August, and September 1915, published by the Director-General of Observatories. In this pamphlet the Meteorological Department place in parallel columns what may be termed their budget of the monsoon and the actuals. The budget reads as follows :—

"'The outlook for the general monsoon rainfall of India is on the whole somewhat unfavourable.'

That is the budget side, the actuals were :—

"'The general monsoon rainfall of India was in excess by 5 inches, or 14 per cent.!'

"Again :—'Rainfall is likely to be in slight or moderate defect at any rate in the earlier part of the season.' So much for the budget, now the actuals.

"After setting in earlier and more vigorously than usual, the monsoon weakened.'

[*Mr. Lumsden.*]

"A third quotation I may give—'The deficiency which is anticipated in general elsewhere is likely to be most marked in North-West India' and *per contra.*

"Up to this time North-West India fared worse than other parts of the country, but the August rainfall in this region was exceedingly heavy.'

"If these things are done in the green tree what can be expected in the dry. In other words, if with all their data, the Meteorological Department can get no nearer the actual monsoon, although their budget is prepared on the 7th of June, just at the time the monsoon is setting in, what can be expected of a Finance Secretary who has no data to hand and who has to prepare his budget some six or seven months earlier. I think, therefore, I may feel quite confident in maintaining that any failure to predict the weather cannot be laid to my charge. But you may well urge that, even admitting that the Finance Secretary cannot be expected to predict the course of the weather, the difference between the Revised and the Budget is so great that it cannot be accounted for by the mere accident of the monsoon. This argument is, undoubtedly, more difficult to answer, but I think that if members consider the general position, as well as one or two facts which I propose to give them, they will come to the conclusion that, possibly, the estimates were not really so very incorrect. At the time the budget was framed we had had a poor *kharif* followed by an almost rainless winter. We had also to consider the effect of the great war and we had to use extra caution on that account. We were not quite sure, for instance, how the course of events would affect certain heads not directly connected with agriculture, such as excise, stamps, and the like. Now to some extent at least our precautions have been justified. We allowed under the Land Revenue head for a deficit of about 15 lakhs as compared with the previous year. The seven months' actuals showed a deficit of 8½ lakhs, so that unless a great improvement had occurred our cautious estimate would have been almost correct, because, if the *kharif* had been only as good as the preceding *kharif*, which, as Hon'ble Members will recollect was by no means satisfactory, we should not have been able to realise nearly as much revenue, because the effects of the bad *kharif* of the preceding year were to some extent discounted by the exceedingly good *rabi* which had preceded it. In our case the bad *kharif* would have been following a bad *rabi* preceded in its turn by a poor *kharif*. So that there is no doubt that suspensions would have been necessary on a large scale. Then the precarious nature of the position is also fairly clear if a reference is made to head No. 33—Famine Relief. As members are aware we used to receive an assignment of Rs. 1,40,000 from the Government of India, which formed, so to speak, our assurance against famine. We were allowed to accumulate this Rs. 1,40,000 up to a total aggregate of 10 lakhs, and that 10 lakhs formed our Famine Insurance Fund. As things turned out, at the commencement of this year our famine credit fund had been reduced to *nil* owing to the heavy expenditure in the preceding year. The result was that all we had to meet any possible famine was the new assignment of Rs. 1,40,000. When preparing the budget, we considered this matter carefully and we considered that probably this Imperial assignment would cover all expenses in the way of famine relief. We did not anticipate any actual famine, but we expected that, in certain districts, two or three districts at most, it might be necessary to offer that form of relief which is known as fodder concessions. As a matter of fact, as things turned out, our allotment of Rs. 1,40,000 for this purpose proved hopelessly inadequate. The actual expenditure for the year, according to the most recent estimate, is expected to be 13 lakhs, of which the Provincial share is Rs. 5,80,000. Now, fodder concessions ceased in June. Had the monsoon proved a failure, as might quite possibly have been the case, the amount debitable to this head alone would have been enormous,

[*Mr. Lumsden.*]

And if the experience of this head is read into other heads, it will prove I think, that our budget, far from being excessive, might in the event of any failure of the monsoon, have proved to be much too high. In any case I think it will be admitted that our enforced economy has not had any ill effects. We have been able to carry on the work of the Province, the general administration, in a satisfactory manner. No scheme of real urgency has had to be postponed for lack of funds and we have even been able, thanks to savings in other quarters, to make some little progress. For instance, we were able to allot an extra lakh to the Sanitary Board, and we have gone a little way towards satisfying a very urgent need in the way of providing house accommodation in Simla for the officers who have to go there on duty. This, of course, is not mere expenditure, it is an excellent investment, and it is very satisfactory that in a year when financial conditions appeared to be so gloomy we have been able to achieve so much. If I may be permitted to use a jangle which, perhaps, lacks in mathematical accuracy, I might sum up the situation by saying that the Provincial co-efficient of efficiency has been fully maintained.

"Turning to the budget, that is, to the figures for the ensuing year beginning on the 1st April, I may say that we have been able, in view of our much strengthened financial position, to take an optimistic view of things. As the members of the Finance Committee are aware, we were able to allot some 30 lakhs for new expenditure, and although on recent figures we shall have to reduce this sum, we expect to provide 27 to 28 lakhs for new schemes expenditure, and still at the end of the year be about 2 lakhs better than in the beginning. It is, of course, quite possible that this time next year the Finance Secretary will be endeavouring to explain why his estimates were so much too high, just as this year he has been trying to explain why they were much too low. We are assuming that there will be a good *rabi* so far as irrigated land is concerned, a moderate return from the *sailab* land, and something at least from the *barani*, because, although there has been no general rainfall, there have been scattered showers in various places which have done much good thanks to the fact that the long continuance of the monsoon has enabled the crops to stand the long drought better than usual. We are budgeting also for a normal monsoon, producing a normal *kharif*. We are also taking into account the year's experience as regards the effect of the war upon various heads.

"On the receipt side the effect is so far as one can see, negligible, and we have accordingly allowed for ordinary expansion.

"As regards the distribution between various heads, I need hardly, I think supplement what is already said in the Financial Memorandum. While the Financial Secretary has to act as a drag to check the zeal and ardour of spending departments, he has also another function to perform with regard to some of the more modest departments. As we are all aware, there are certain heads which have doughty champions both in this Council and outside. Some enthusiasts would have us believe that the millenium would be brought appreciably nearer if we applied all available money to head No. 22. Others maintain that until the general surroundings of the people have improved, no progress is possible and for that reason they would urge that all surpluses should be applied to head 24-B. We have a head too, a young and growing head with a corresponding appetite, 26-A, the demands of which are most insistent, and now that this head has an active representative on this Council I do not anticipate that these demands will diminish. My Hon'ble friend Mr. Craik too is not unnaturally anxious to keep on the right side of the Police, and we generally have some difficulty in satisfying that head also. But there are other quiet and modest heads which are extremely useful, both from the financial

[Mr. Lumsden.]

and economic point of view, such as forests, and it rests with the Finance Secretary to do his best to see that in the general annual scramble for funds, such heads are not pushed out I think that, with the able assistance of the Finance Committee, we can claim that we have made as fair and equitable a distribution of funds as it was in our power to make. I do not say that the budget is necessarily popular, but it is hardly the duty of the Financial Secretary to frame a budget which is merely popular. He must endeavour to hold the scales even, and to see that every head, popular or otherwise, gets its proper share.

"The only two points in the budget which require special reference at this stage are the two assignments received from the Imperial Government, a non-recurring assignment of Rs. 10,70,000 and the new assignment of Rs. 1,75,000 for the improvement of the pay and training of teachers. The former, that is to say, the assignment on account of the profits of wheat scheme has, it will be noticed, been placed at the disposal of head 26-A Agriculture. This windfall comes at a most acceptable time when, as I have said, the demands of the Agricultural Department are becoming difficult to meet. And I am sure we must all feel grateful to the Home Government which has placed the whole profits at the disposal of the Indian Government, and to the Indian Government for the graceful recognition of the part played by this Province in providing the wheat by the allotment to it of one-half of the total proceeds.

"The expenditure of this large sum of money will require considerable thought and attention. I understand a scheme has already been submitted to the Government of India, but orders have not yet been received. In any case it should be possible to make very considerable progress in improving the agriculture of the Province thanks to this large and unexpected assignment. I do not think I need say much about the assignment for the improvement of the pay and training of teachers, but I am sure all members will have perused Appendix A with great pleasure. The very word education in its essence implies leadership, and upon the character of the leadership the whole progress of education seems to depend. Consequently I think there is no doubt that, in applying this assignment to improve the pay and the training of teachers, the Government of India are going the right way towards that progress in education which is so much desired. (Applause.)

"Before I resume my seat I may perhaps conveniently formally present to the Council the various heads—a somewhat uninteresting lot,—which are assigned to the Financial Secretary. These are, on the receipt side—

No. XII—Interest.

" XXI-B—Scientific and Miscellaneous Departments.

" XXII—Superannuation.

" XXIII—Stationery.

" XXV—Miscellaneous.

"Most of these have been dealt with in the Financial Memorandum and I hardly think it necessary to add any remarks. The head of interest, it will be seen, when compared with its corresponding head on the expenditure side No. 13 tends to be less profitable. That is, of course, due to the increased rate of interest which the Government of India charges. Whereas before we had to pay 3½ per cent., we now have to pay 4½ per cent., and as we have not raised our charges for takavi loans to cultivators, our margin of profit is naturally reduced by the difference between these rates.

[*Mr. Lumsden ; Mr. Maynard.*]

"As regards Stationery, I need only say that we are making every effort to keep pace with the extraordinary rise in the price of paper and printing materials of all kinds by reducing the consumption of stationery to the minimum amount. The struggle has been a somewhat difficult one, but so far we have been fairly successful as our revised figures for the year show.

"The increase under the head Miscellaneous is more or less fortuitous. It has come about chiefly by the unexpected lapse of a grant of 1 lakh made sometime ago by this Government to the Relief Committee at a time when cheap grain shops were being opened. The Relief Committee have now offered to return this lakh on the ground that it is no longer required, and the offer has, it is needless to say, been gladly accepted.

"On the expenditure side the heads I have to present are—

No. 1—Refunds.
,, 13—Interest.
,, 26-B—Scientific and Miscellaneous Departments (in part).
,, 29—Superannuation.
,, 30—Stationery.
,, 32—Miscellaneous.
,, 36—Reduction of Debt.

"I have already briefly explained the figures under the head Interest. As regards 26-B I see that my Hon'ble friend Mr. Townsend has taken under his wing all the beautiful chicks and has left me all the ugly ducklings. I am not sure, however, that one of my ugly ducklings may not eventually turn out to be a swan. I allude to the head Fishery. But at present it has not begun to form its plumage, and I need say nothing more about it at this stage.

"Miscellaneous shows a large increase, but as explained in the Financial Memorandum, 5 lakhs of that represents the reserve fund which we have, following the practice of previous years, thought fit to include. There is also contained under this head a special lakh for the development of District Boards, while under the new system of consolidated grants, the whole of the consolidated grant is debited to this head instead of being distributed as previously over the various heads. And in this connection I might point out parenthetically that the budget heads are not always exactly what they seem. For instance, a classification of the kind naturally reduces the head Sanitation. Similarly, there are other heads which benefit indirectly, such as Education for instance, where there is a very substantial provision of 5 lakhs hidden away under the head 45—Civil Works representing Education, Major Works.

"The last head—Reduction of Debt—has, I suppose, never been referred to at any length by any Financial Secretary, but it has a certain amount of sentimental interest for us to-day. Owing to the change in the famine arrangements, I fear we must bid farewell to this head. It is shaking off its Provincial character and will under the new scheme be purely Imperial. It is rather early to say whether we will regret its departure, but I think, on the whole, the new arrangement will probably be of benefit to the Province.

"With these few remarks I beg to present these various heads."

The Hon'ble Mr. Maynard :—"Your Honour, my Hon'ble friend the Finance Member has divided the heads of the budget into two categories, modest heads and combatant heads. I think I may claim for my heads that they are mainly modest, not in the least combative, even retiring in their character. They are Excise, Stamps, Income-tax,—heads Nos. 4, 5 and 8 on the receipt side, and heads Nos. 6, 7 and 8 on the expenditure side. As regards Excise, it will be seen that the same cautious attitude, which my

[*Mr. Maynard* ; *Mr. Fagan.*]

Hon'ble friend the Finance Member has explained as being the cause of an under-estimate in the receipts generally, caused a very modest estimate in the budget of 1916-17. My Hon'ble friend has gone on to explain that the excellent monsoon of last year was the reason why the receipts so much exceeded the anticipated amounts generally.

"Perhaps, I am placing rather a great strain upon Hon'ble Members if I ask them to believe that the unusual amount of water which was received during the autumn months caused an unusual or unexpected consumption of something stronger. But there is no doubt that there is a very close connection between good agricultural results and an increase in excise revenue, and, accordingly, there was a very much greater return under the head of Excise than had been expected. For the coming year there is a still further increase in this item, but that is entirely to be accounted for by an extension of the policy which is the accepted policy for creating a combination of a minimum consumption with a maximum revenue. That is to say, it is to be attributed to an increase in the taxation of opium, which amounts to Rs. 2-8-0 a seer in the case of excise opium and Rs. 2 per seer in the case of hill opium and imported opium. On the expenditure side there is a very trifling increase. That is entirely to be accounted for in the budget of 1917-18 by the further measures which Government are taking for the reduction of illicit consumption. These measures consist in additions to the special staff for dealing with illicit distillation and in measures for detecting opium-smuggling. Under the head Income-tax it will be observed that the revised budget of the present year shows no very considerable increase on the original estimate. There is, however, a substantial increase in the budget estimate for the year 1917-18. This is largely due to the special measures which have been taken by the appointment of special agency for revising the income-tax in certain towns. According to the latest figures which I have seen, it is extremely probable that the actual receipts will be, I may say, even in excess of those which are shown in this budget. The special agency, by going very much more thoroughly and completely and with very much more leisure into the accounts of income-tax-payers, has been able to achieve two results, both of which, from the fiscal point of view, are equally desirable. In the first place, it has been able to eliminate a good number of those smaller assessees who had been, owing to the rush with which work was done in the ordinary routine of tahsildars, wrongly included in the assessments. In the second place, the special agency has been able to detect many cases in which well-to-do men had hitherto escaped assessment and to increase the assessments which are to be imposed upon them. As regards the first of these two, that is to say, the elimination of small assessees who ought never to have been brought within the net, we shall all of us, I am sure, be able cordially to rejoice in the result. As regards the second of the two results, there may be some of us who, by a natural human weakness, would prefer that the agency had been somewhat less efficient."

The Hon'ble Mr. Fagan :—" Budget heads—

Receipts—I—Land Revenue.

Expenditure—3—Land Revenue.

"The considerations affecting the revised estimate for the current year 1916-17 and the original for the coming year 1917-18 have been fully detailed in paragraphs 3 and 13-15 of the Memorandum by the Hon'ble Finance Member. As regards the former, financial results have been far better than appeared likely when the original estimate was framed on cautious lines a year ago.. Allowance was then made for suspensions of fixed ordinary revenue to the extent of some 16 lakhs, while as regards fluctuating revenue a very

[*Mr. Fagan ; Mr. Thompson ; Mr. Craik.*]

moderate demand was anticipated. As a matter of fact, suspension of less than 7 lakhs was found necessary for rabi 1916, while the excellent monsoon of last year gave us a kharif harvest, which as regards combined area and outturn has been estimated at 25 per cent. above the normal and at no less than 78 per cent. above the poor kharif of 1915, with the result that it has been possible to collect large sum of suspended fixed revenue while the area under fluctuating assessment has much exceeded anticipations. Some further increase has been caused by revision of fixed assessments. Under ordinary revenue the revised as compared with the original estimate shows an increase of 13·21 lakhs in fixed and of 21·49 lakhs in fluctuating revenue. Other deviations between the two estimates have been explained in the Memorandum. The framing of the estimate for the coming year, 1917-18, has been a matter of difficulty, owing to the change in agricultural possibilities which has taken place during the period within which it has been under consideration. Initially, the prospects for the present rabi of 1917 were excellent in consequence of the very favourable monsoon conditions of last year, while it appeared reasonable to anticipate normal winter rain and a normal monsoon. Unfortunately the former has been greatly delayed and up to date may be said to have failed, at all events partially, though even now a good fall would greatly improve the situation. Owing to the persistence of the last monsoon the position is considerably better than it might otherwise have been. It is, however, unlikely that collections of suspended revenue will be as large as was originally expected, while some new suspensions may be required. Fluctuating demand will also possibly not come up to original anticipation. Allowance for the above factors has been made in the figures now adopted for the estimate for 1917-18. The figures for ordinary revenue are—

Fixed	...	...	...	2,28·51 lakhs.
Fluctuating	...	...	...	1,35·10 „

" Variations under other heads have been explained in the Memorandum.

" Expenditure head 3 also has there been fully dealt with. I need only refer to Survey and Settlement. During the current year it was not possible to utilize fully the provision made for survey operations in the Thal in connection with the Sind Sagar Canal and Colony Project as its consideration has not advanced sufficiently far. During the coming year the number of settlements in progress will be the same as in the current year. Operations in Jullundur are practically complete. They will probably commence in Multan in October next, while in Ambala and Dera Ghazi Khan they will be in full progress. The main increase in the estimate for 1917-18 is on account of the Thal Survey which it is hoped will be undertaken."

The Hon'ble Mr. Thompson :—" In introducing the budget head 18—General Administration I have nothing to add to the remarks made at page 114 of the Financial Memorandum."

The Hon'ble Mr. Craik :—" Your Honour, I beg leave to introduce the revenue heads IX—Forests, X—Registration, XVI-A—Law and Justice, Courts of Law, XVI-B—Law and Justice, Jails, and XVII—Police, and the corresponding expenditure heads 11, 12, 19-A, 19-B and 20.

" In doing so I propose to mention a few topics of general interest regarding the administration of the departments in question and not to confine myself to their purely financial aspect.

" In regard to Registration and Courts of Law, I do not think I have anything to add to what is stated in the Memorandum

[*Mr. Craik.*]

"FORESTS—IX AND 11.

"As regards Forests, this is a paying department, yielding in the current year a net income of about Rs. 6 lakhs to Government. On the revenue side the Jallo resin factory is expected to produce an income of Rs. 76,000 more than was originally anticipated owing to higher prices and an increased out-turn. The Punjab resin is reported to be distinctly better in quality than that produced in the United Provinces and our local factory is now working at the highest possible pressure. The factory, by the way, is only 12 miles by a road from Lahore, and if any Hon'ble Members care to visit it, I can assure them that they will see much to interest them.

"In the budget for next year it will be observed that provision is made for a considerable extension of departmental agency in the forests of the Kangra and Rawalpindi Divisions. This of course involves an expansion of establishment, but the policy is one that is bound to be financially profitable to Government in the long run.

"I foresee the time at no far distant date when the forest department will bulk much more largely in our Provincial Budget both on the expenditure and on the receipt sides. In our hill forests especially we have an asset of great potential value, but in order to realise and increase this value we must greatly extend and improve our methods of extracting produce. There are large tracts of forest at present incapable of being worked by reason of their inaccessibility that contain stores of timber, not only lying idle but actually deteriorating and encumbering the ground by preventing normal reproduction in the shape of a healthy growth of young trees. Much of this timber has been steadily deteriorating for 2 centuries or more and should be removed and replaced by young growth. But before this timber can be extracted in anything like the quantities required we must open up access to the forests by improved communications and must devise special mechanical means for the carriage of logs and for converting them into marketable form. These operations, if Government is to get the full value of its property, should be carried out by Government agency and there can be no doubt that the personnel of the Forest department will require very large additions to its strength. But one can say with confidence that expenditure on these objects will be an excellent investment, for in our vast State forests are perhaps one of the most important industrial assets of India.

"JAILS—XVI-B AND 19-A.

"Turning to Jails, heads XVI-B and 19-A, the most interesting feature of the year has been the extent to which the Punjab Jail department has been able to assist the military authorities.

"I daresay Hon'ble Members will like to hear some details of this.

"In the first place the Montgomery central jail has undertaken to supply 18,000 blankets for Army purposes and I believe most of them have now been actually delivered. Our jail looms could turn out a very large quantity of blankets were they not hampered by the inadequate supply of yarn, which is only procurable from the Dhariwal Mills.

"In order to increase the output from these mills, which is at present restricted by shortage of labour, a camp jail has just been started at Dhariwal and more than 200 youths from the Borstal central jail are now employed in spinning yarn for the mills. The Manager of the Mills has expressed his satisfaction with the quality of their work.

"In June last the Army Department began to make demands for convict labour for purposes subsidiary to the military operations in Mesopotamia. The first call was for sweepers, and in a few days our jails raised a scavengers'

[*Mr. Craik.*]

corps nearly 400 strong. Next we were asked for a porter corps for work on the Basra landing stages, and in the middle of October a battalion 870 strong was despatched. The detail was 800 porters, 64 convict officials and 8 warders. A week later we sent off a complete labour corps of 1,179 men, including a number of blacksmiths, masons and carpenters and the necessary staff of clerks, cooks, bhishtis and sweepers.

" Last month we sent out over 600 men as reinforcements to these two corps, bringing up the total number of men hitherto despatched to Mesopotamia to 3,074. In addition we have large drafts ready for despatch as reinforcements, as well as a corps of 250 dhobis, a syce company 136 strong and 76 artizans. All these will bring the total contribution from Punjab convict labour up to nearly 4,000 men. Recruitment for these units has been purely voluntary and all recruits had to pass a strict medical examination. There was a general keenness to enlist which is not surprising considering that satisfactory service carries with it remission of sentence, but only well behaved prisoners with comparatively short terms to serve were eligible. The result is a fine body of men, I mean in a physical sense, as I cannot answer for their morals. But there is strong reason to hope that this opportunity of honourable and manly service under military discipline and the knowledge that they are really helping their country will restore the moral sense and self-respect of many who might otherwise have become hardened criminals, particularly the juvenile prisoners from the Borstal jail who enlisted in large numbers.

" I think Hon'ble Members will agree that the raising and organization of these various units reflect the greatest credit on the Inspector-General of Prisons and his officers. All the work had to be done at express speed. As an instance of Major Ward's resource I may quote the case of the dhobi corps. The total demand of the Army Department was, if I recollect rightly, for 500 men. At the time I think there were less than 40 men of the dhobi caste in the Punjab jails, but within a few days Major Ward had taught other convicts the rudiments of the art of washing and had raised enough men to satisfy more than half of the total demand.

" One satisfactory point in connection with these corps is the relief that their departure has afforded to the pressure on our jail accommodation, which for some time past has been severely strained. It will also of course relieve Provincial finances of the cost of maintaining these 4,000 prisoners.

" POLICE—XVII AND 20.

" The police is of course one of the great spending departments of the administration, the gross cost being in the present year 65⅓ lakhs as against a revenue of only a little over 2½ lakhs. The saving of nearly 5 lakhs anticipated during the current year reflects the large decrease in crime. This in turn may be ascribed to the practical disappearance of political unrest in the central Punjab under the influence of the measures taken to cope with it (and I think I may add the loyal co-operation of the people with the authorities), the activity of the police in rounding up suspicious characters and taking vigorous action under the security sections of the Criminal Procedure Code, and the revival and expansion of the *thikri-pahra* and *nakabandi* systems. Murders, dacoities, burglaries and thefts all show a substantial and satisfactory decline,—a result for which the officers of the force, both European and Indian, deserve commendation. I take this opportunity of expressing on behalf of Government its high appreciation of the work of the police force during the year, particularly in dealing with the revolutionary movement. The work of the Criminal Investigation Department seldom comes before the public. Much of it is performed in circumstances of great difficulty and danger, but as a single instance of its value I may refer to the extremely interesting evidence in regard to German intrigues in India and the Far East given in the recent conspiracy trial in

[*Mr. Craik.*]

Lahore. As regards the district executive force it is one of my official duties to read the records of a large number of murder cases, and I have frequently been struck, and I have no doubt that Your Honour will endorse my remark, with the high percentage of cases in which the investigating officer has displayed detective ability of a very high order.

" The saving of nearly five lakhs is the more noticeable, as with effect from the beginning of the current year (*i.e.*, from 1st April 1916) the pay of Constables and Head Constables was substantially increased. Constables now start on Rs. 10 per mensem, rising to Rs. 11 after 3 years' service, Rs. 12 after 10 years and Rs. 13 after 17 years. Head Constables have been divided into four grades receiving respectively Rs. 15, Rs. 17-8-0, Rs. 20 and Rs. 25 per mensem. The total annual cost of these changes is calculated at Rs. 4,69,314, but against this must be set off a saving of Rs. 2,26,282 due to reductions in the establishment of the force which are being gradually carried out. In all 34 Inspectors, 42 Sub-Inspectors, and 842 Constables will eventually come under reduction, while 117 Head Constables will be added to the permanent establishment

CRIMINAL TRIBES.

" In the budget for 1917-18 the most interesting feature under this head is the provision of Rs. 2,30,000 for the reclamation of the criminal tribes. This item has since been reduced by half a lakh owing to the deterioration of the financial position due to the failure of the winter rains. Hon'ble Members may care to hear some particulars of this important scheme of social reform, which is now under the consideration of the Government of India. We hope eventually to establish a large reformatory settlement at Amritsar, a boys' school at Khanna in Ludhiana District, some dozen industrial settlements at various places, and about 9 or 10 agricultural settlements, the latter for the most part in the Lower Bari Doab colony where land has been reserved for the purpose. The idea is that the best behaved families who are likely to take kindly to agriculture will be sent to the agricultural settlements, where with careful supervision they should eventually become prosperous and decent citizens. Others with no aptitude for agriculture will be drafted to industrial settlements where they will be taught simple trades and handicrafts, such as carpentry, weaving, basket making and so forth. The worst cases, including those who prove a failure in agricultural and industrial settlements, will go to the reformatory settlement at Amritsar, where discipline will be strict and insubordination or idleness will be severely checked. Here they will have to stay till they show signs of reformation.

" Various philanthropic societies have offered to supervise certain of the settlements, and these offers Government have gladly accepted. I may mention the Salvation Army, the Arya Samaj, various Muhammadan Anjumans and the Ahmadiya Society of Kadian in Gurdaspur District.

" All this is, however, so far in the air, though we hope that a start on a limited scale will be made shortly. Eventually we expect to spend in all some Rs. 4 lakhs in initial expenditure, to be spread over a period of three or four years, while the recurring expenditure including the cost of a Deputy Commissioner on special duty for general supervision will be somewhere in the neighbourhood of Rs $1\frac{3}{4}$ lakhs annually. Meanwhile the Government of India have sanctioned the immediate starting of an industrial settlement at Dhariwal, where as I have already mentioned there is a serious shortage of labour which handicaps the mills in the outturn of yarn and other military requirements of an urgent nature. This will not involve Government in any expenditure save a small monthly charge for supervision as the New Egerton Woollen Mills is meeting the entire cost.

[*Mr. Craik ; Mr. Aikman.*]

" As Hon'ble Members are probably aware we have lately taken measures to register and restrict under the Act of 1911 the wandering criminal gangs of the Province. There has recently been a considerable influx of these obnoxious immigrants into the Punjab from the United Provinces, and the adolescent o adult male members of the gangs now number probably somewhere about 7,000. A substantial proportion of these are criminals with one or more previous convictions, and I do not think it is an exaggeration to say that nearly all of them are spasmodically addicted to pilfering in more serious forms of crimes. They have now been registered and their movements have been restricted to the limits of the police stations in which they are found. This of itself has had an excellent effect in reducing their opportunities for successful crime, but the full benefits of this measure will not be attained till we have a reformatory and other settlements to which we can remove such of the gangs as do not settle down to steady and honest labour of their own accord. The settled criminal tribes will soon be tackled on similar lines."

The Hon'ble Mr. Aikman :—" Your Honour, the great reduction of expenditure during the past two and-a-half years in consequence of the war has seriously hindered development in the execution of Public Works charged to head 45.

The budgetted expenditure under pre-war conditions in 1914-15 was	82 lakhs.
Owing to the outbreak of war this was reduced to an expenditure of	70 ,,
Next year it was further reduced to	52 ,,
And this year the estimated expenditure is only ...	40 ,,

These figures show, neglecting normal expansion, that a reduction of over 80 lakhs has taken place under this head during the 2½ years of war.

" Owing to the healthy state of Provincial revenues a more liberal budget grant of 54 and-a-half lakhs is proposed for next year. This will render it possible to put in hand a fair number of long delayed and urgent original works.

" I anticipate that there will be delays in completing some of these works next year owing to the inability of the Home Stores' Department to meet indents for necessary materials, and also owing to the depletion of stocks of such materials held by private firms in India.

" As an example of such unavoidable delays there is the Grain Elevator at Lyallpur the completion of which is held in abeyance pending the receipt of the necessary machinery from England. Further, even if the machinery were received and erected it could not be worked as the motive power is to be drawn from the electrical mains of the municipality, and that scheme cannot be started as no electrical plant is procurable at the present time.

" With regard to irrigation : the statement handed to me by the Chief Engineer of the Irrigation Branch commences as follows :—

' The Triple Canals have been practically completed and the Project Estimate will be closed this financial year.'

" These are the modest words with which he would have me announce to Your Honour and to the Hon'ble Members of this Council the successful completion of one of the greatest and boldest irrigation projects ever conceived. We are told not to hide our light under a bushel, but it looks as if the Irrigation Department were trying to hide its light not under one but under the many millions of bushels which this great project will add annually to the food supply of the world.

[*Mr. Aikman.*]

"These canals irrigated an area of 1,060,000 acres during the year against only 840,000 acres irrigated last year, and they will eventually irrigate nearly two millions acres. Taking an average crop at 10 maunds per acre and the average value at Rs. 3 per maund the annual value of the crops raised by this project will be 6 crores of rupees.

"As it has been decided to abandon the construction of the Shahpur Branch, the Project Estimate of the Lower Jhelum Canal will now also be closed from 1st April.

"Investigations and surveys in connection with the Bhakra Dam Project for storing the water of the Sutlej are in hand and are expected to be completed during the ensuing year.

"A scheme for storing the water of the Jhelum by a barrage near the Woolar Lake outfall is under consideration in consultation with the Kashmir Darbar.

"Surveys are also being carried out for the Sindh-Sagar Canal Project for irrigation of the Thal from the Indus River.

"The Hydro-Electric Scheme at Amritsar is far advanced, the Central Canal Workshops are now driven by the electric power generated at the canal fall and some of the tube wells are at work replacing flow irrigation with water pumped from the sub-soil.

"The Sutlej Valley Irrigation Project is being re-cast as desired by the Government of India.

"Under the head XXIX—Irrigation, Major Works, the direct receipts realised during the past year (1915-16) amounted to Rs. 2,38,00,000 compared with Rs. 2,65,50,000 anticipated during the current year. The Budget Estimate for current year was put at Rs. 2,55,00,000 only, but the year has proved to be an exceptionally good one for kharif irrigation, and the latest reports show that there will be an increase of at least Rs. 10,50,000 over the Budget Estimate. The estimate for 1917-18 has been fixed at Rs. 2,71,00,000. This is a normal estimate and allows only for expansion of irrigation on the Triple Canals which are now all open.

"XXIX—Major Works—Indirect Receipts. These credits continue to show a steady improvement. The current year's Revised Estimate is Rs. 7,00,000 better than the Budget Estimate, as the drop in land revenue, anticipated this time last year, has not taken place and the figure has been raised on the latest reports received. The Budget Estimate has been fixed at Rs. 1,22,00,000 which is Rs. 13,00,000 more than the current year's Revised Estimate. There is nothing abnormal in this estimate as it only allows for an increase on the Triple Canals, where the credits have been calculated from the rabi area irrigated to end of December 1916 and the estimated kharif area for 1917. The calculations have been made carefully and the figures proposed constitute a moderate estimate.

"Under '42—Major Works—Working Expenses' the total expenditure *excluding* 'Interest on Debt' for the current year is now estimated at Rs. 1,04,15,000, against a Budget Estimate of Rs. 1,03,00,000. This increase was required chiefly to meet the cost of special repairs to canal banks which were badly damaged by last year's heavy monsoon. The establishment charges on the new canals were slightly under-estimated and had to be raised to keep pace with the expansion of irrigation. The Budget Estimate for 1917-18 has been put at Rs 1,00,96,000 which is lower than the current year's estimate. The decrease is due mainly to the completion of the River Training Works at Khanki on the Lower Chenab Canal where heavy expenditure has been incurred during the current and past years. Strict economy and the postponement of all but urgent works have also contributed towards this decrease.

[*Mr. Aikman* ; *Mr. Godley.*]

"The climatic conditions for the rabi crop of 1915-16 were not good. The winter rains failed almost completely. The canal supply reached a minimum on all the rivers in the Province. The demand for canal water was intense. Though the number of waterings had to be considerably reduced yet careful and equitable distribution matured a fairly good crop on an exceptionally large area.

"During kharif 1916 the monsoon was remarkably good. The rain was general and well distributed, and it was possible with its aid to sow and mature a *record* canal irrigated kharif area.

"In 1914-15 the area irrigated in the Province was 8·96 millions acres and in 1915-16 it was 8·89 millions acres. In 1916-17 the area irrigated is approximately 9·08 millions acres, an increase of 120,000 acres over the previous maximum.

"With these few remarks, Your Honour, I introduce, so far as the Public Works are concerned, heads XXIX, XXX and XXXI and their corresponding heads on the expenditure side."

The Hon'ble Mr. Godley :—"The main features of the Educational estimates have been explained in the Finance Member's Memorandum, and I do not think that I can add further explanations without going into details which would tax the patience of the Council. Under receipts from fees an increase has been allowed for which is chiefly owing to the extension of the Lawrence School at Ghoragali, where new buildings have been erected. On the expenditure side an increase of 3½ lakhs over the budget for 1916-17 has been provided. Half of this is due to an unforeseen addition—a grant of Rs. 1,75,000 from Imperial revenues for the improvement of the pay and training of teachers—which will be generally admitted to be an excellent object. The other half consists of normal increases, chiefly under grants to local bodies and aided institutions. The cost of inspection and of training teachers has expanded with the increase of schools, while the rise of expenditure on scholarships is due to the growth of female education, scholarships being awarded to girls at school in proportion to their numbers. No instructions having been received as to the spending of the Imperial grant, it is impossible to say at present how it can be utilized in the coming year. With regard to the question of salaries, the case of teachers in Government, board, and aided private institutions would have to be considered separately. For Government schools we want not merely an enhancement of the existing rates of pay in the various grades, but an increase in the number of posts in the higher grades, so as to open up reasonable prospects of promotion, and also to make it possible for each school to have more trained graduates on its staff. Similarly, in aided secondary schools there is a need of increasing the number of posts which will attract men of good University qualifications, and the question how to secure this by new grants would involve a reconsideration of the grant-in-aid system now in force : it might be found necessary, for instance, to fix a minimum scale of posts and salaries for each class of school receiving aid. In the case of board schools a revision of the scales of pay, which vary greatly from district to district and do not always ensure a flow of promotion, would have to be undertaken in consultation with the local bodies concerned. In order to effect this improvement by means of grants, it would probably be necessary to return to the system of apportioning grants to the boards on the basis of the salaries paid to teachers, instead of giving them a fixed sum for each new school opened, as is done at present. I mention these points merely in order to illustrate the difficulty, which is not always realized, of spending an Imperial grant at short notice and so as to attain the object for which it was given in the most economical and effective manner. We are fortunate, under war conditions, to have the benefit of an extra grant, which is as welcome as it was unexpected."

[*Mr. Townsend ; Rai Bahadur Bakhshi Sohan Lal.*]

The Hon'ble Mr. Townsend :—" Your Honour,—I am responsible for Receipt Head No. 21-A, Expenditure Head No. 26-A, and that part of Industries which comes under No. 26-B. I will only say a few words because the Finance Member's Memorandum gives the details of expenditure that any particular Hon'ble Member may wish. In the first place, I wish to thank him for the sympathy which I always receive, and I think the whole of the Punjab are very grateful to the Government of India for this large sum of money we are going to get for the wheat crops. I wish to enter a word of warning, and that is, I think this large sum of money should not be spent in one year, and I hope the Finance Member will not insist on this being done. If we are going to get as much as we can for it, we should take at least two years to spend it.

"The Hon'ble Mr. Godley has just now explained the difficulty which is often experienced in expending Imperial grants in a short time if we are to get their full value. In this connection I may say that if Hon'ble Members would like to send in any suggestions on which they think a great portion of this large sum of money should be spent, I shall be very glad to consider them, though I do not in the least say we shall comply with them, but I shall be very glad to consider them.

" I think most Hon'ble Members of this Council are aware of the principal activities of the department. I need only mention the popularity of our American cotton which is, I think, booming in the colonies and of Punjab wheat, both of which we find give very considerable outturns per acre. Our expenditure is always greater than our income, but I think there is no department in this Province which adds more considerably to the welfare of its inhabitants than does the Agricultural Department. (*Applause*).

" Finally, I have only to add that I should like to ask Hon'ble Members of the present Council to be my guests at Lyallpur one day when I shall be happy to explain the working of our College and of the Department."

RESOLUTION *RE* ESTABLISHMENT OF AN EXECUTIVE COUNCIL IN THE PUNJAB.

The Hon'ble Rai Bahadur Bakhshi Sohan Lal :—" Your Honour,—The resolution which I have the honour to move in this Council runs as follows :—

> ' That this Council recommends to His Honour the Lieutenant-Governor that he may be pleased to move the Government of India for the establishment of an Executive Council in the Punjab at the close of the war.'

" Your Honour, it is not the very first time that a question of an Executive Council for the Punjab has been brought before this Council. Already a wide-spread feeling in favour of the question exists through all sections of the community in the Province ; and this question came up before this Council in the budget meeting of 1914 and again in the budget meeting of 1915, though in a different form. Four Hon'ble Members expressed their valuable opinions in the meeting of 1914, and they were strongly in favour of the suggestion which I had then made. Two of them happily are still among us in this Council,—I mean my Hon'ble friends Sardar Bahadur Sardar Gajjan Singh and Khan Bahadur Khawaja Yusaf Shah. The circumstances of the Province have not changed since April 1914, and I presume both Sardar Bahadur Sardar Gajjan Singh and the Hon'ble Khawaja Yusaf Shah still maintain the same opinions and will support me. The other two speakers—the Hon'ble Khan Bahadur Mian Muhammad Shafi and the distinguished Judge and

[*Rai Bahadur Bakhshi Sohan Lal.*]

eminent jurist and lawyer, who knows the Punjab as well as the foremost Punjabis do, I mean the venerable Dr. Sir P. C. Chatterjee—are not now among us on this Council, but their opinions are also on record. Both of these Hon'ble gentlemen heartily lent the weight of their vast experience and authority to the proposal in 1914 and are, to my mind, as keen about it to-day as they were in 1914. I beg to assure Your Honour that myself and the other four Members who spoke on this question three years ago were merely giving expression to the widespread demand for the establishment of an Executive Council which already existed in the mind of the thoughtful part of the public of this Province. The demand is genuine and the necessity of its establishment is keenly felt by representative and cultured members of all classes inhabiting this Province, just as it is felt by those belonging to the other Provinces of India. I may also be permitted to state that the best official opinion of modern times is also in favour of Council Government as compared with one-man Government, and I quote here the deliberate opinion of our beloved *ex*-Viceroy, Lord Hardinge, to which he gave expression in the meeting of the Imperial Council held at Delhi on the 25th March 1915.

" Lord Hardinge observed :—

' No body can reasonably contend that, with the advance of civilization entailing the discussion and solution of new questions of ever-increasing complexity arising every day, one-man Government is better than Council Government. The principle of Executive Councils for Local Governments, by which the local administration is less dependent upon the personal equation, and which ensures a greater continuity of policy, has already taken root in India and cannot now be eradicated. Moreover, the inclusion of an Indian gentleman in the Council of a Province is, to my mind, a source of strength to the Governor or Lieutenant-Governor.'

" I do not think, in the face of this public announcement by the Viceroy in the Imperial Council, it can still be maintained that in the Punjab one-man Government is better than Council Government or that the inclusion of an Indian gentleman in the Punjab Council is not to be a source of strength to the Lieutenant-Governor.

" If we have a rapid glance over the pages of history, we shall find that thousands of years ago it was in the Punjab itself that the old Aryans laid the foundations of their empire which, in later years, spread beyond the confines of India, and that the Government even in those ancient days was constituted of the assemblies or councils of ministers to administer different branches of the Government.

" In a slab inscription Queen Lilavati proclaimed :—' By creating a council of wise, brave and faithful ministers she had freed her own kingdom from the dangers to which it was exposed by other kingdoms.' Such was the state of affairs under Hindu rule. With the advent of the Musalman conquerors conditions changed, but, evidently, for a comparatively short period, for we find that Akbar the Great had among his trusted ministers Raja Todar Mal, of immortal fame in revenue administration, whose system endures to this day. He had his home in the district of Lahore. Though the dust of ages has covered the names of many other councillors of Muhammadan rulers, yet it can hardly be denied that Hindu councillors did serve and help the Muhammadan rulers for centuries with loyalty, devotion and distinction.

[*Rai Bahadur Bakhshi Sohan Lal.*]

"Years rolled by, and Maharaja Ranjit Singh became the ruler of the Punjab and we find him surrounded by a council of persons of great statesmanship and administrative capacity, selected from amongst the children of the soil.

"Your Honour, it is not by fortuitous chance that men like Raja Dina Nath, Hakim Noor Din and Diwan Sawan Mal are produced during the nineteenth century—a fact which proves beyond doubt that the people of the Punjab have ample avenues open to them, giving them full scope for their capacity in the art of government, and their advice was most useful whenever it was availed of.

"The present system of administration in a Province of India puts much too great a burden on one man, and every ruler is not blessed with the insight and power of quick and correct judgment which we sometimes find in individual heads of administration. At present the Lieutenant-Governor of an Indian Province (excepting Bihar, where an Executive Council exists) has no councillors in the real sense of the word to advise him in matters which, in the nature of things, must come up daily for consideration and disposal. The Legislative Council meets after long intervals for legislation only, and we all know that the powers of its Members are so limited. This point and some others in addition are well brought out in the Report of the Decentralization Commission to which I would for a moment invite your attention by quoting the following words on the question of Executive Council for a Provincial Government :—

> 'The question was debated by the Government of India and by the India Council in 1867-68, when the weakness of the then Government of Bengal had been apparent in regard to the Orissa famine, and the Secretary of State had suggested, as a possible remedy, the administration of the Province by a Governor in Council, after the model of Bombay and Madras. The resulting discussions were published. On the side of a Governor in Council system were Sir Bartle Frere, Sir Henry Maine and Sir William Grey, himself Lieutenant-Governor of Bengal, while against it was the then Viceroy, Lord Lawrence, whose most weighty support came from Sir W. Muir. The latter, however, admitted that a Lieutenant-Governor was not in so favourable a position as a Governor in Council for devolution of powers by the Government of India. Where (he said) the whole power of government rests in a single individual, it is never safe to relax a certain measure of oversight. For however good a thing it is to have the personal activity and responsibility proper to individual action, you are at the same time liable to personal idiosyncracies, to an overzeal or activity in some particular direction, and, sometimes (but this rarely) to remissness or unwillingness to grapple with some special question, or perhaps to neglect altogether some special department. Therefore, a certain degree of control is indispensable. With the development of administration in all its branches, the growth of important industrial interests, the spread of education and political aspirations, and the growing tendency of the public to criticize the administration, and to appeal to the highest executive tribunals, the Lieutenant-Governors of the larger Provinces are clearly over-burdened. We have had no evidence that the Members of the Council Governments of Madras and Bombay have too little to do; on the contrary, the complaint is that these Local Governments are overloaded with work which might be got rid of by devolution of powers.

[*Rai Bahadur Bakhshi Sohan Lal.*]

'The advantages of the establishment of a Council Government are that it affords:—

(*i*) Provision for suitable distribution of work, and relief to the head of the Province.

(*ii*) Greater continuity of policy, collective consideration of important questions, increased public confidence and consequently less necessity for outside official control.

(*iii*) Greater efficiency of the Provincial Governments in relation to their Legislative Council.

'We desire to add that this expansion of Provincial Executive Councils would also permit of the strengthening of the administration by the inclusion of specially qualified natives of India.'

"The above was supplemented by the Right Hon'ble Mr. Hobhouse, the Chairman of the Commission, in the following words in the course of a speech in the House of Commons:—'An Executive Council gives the chance and I don't think it ought to have or needs more than a chance for the continuity of policy in Provincial Government which the executive authority of the Lieutenant-Governor cannot possibly afford. The Governor passes away and his successor arrives with totally different views on all sorts of questions of local importance: but if he arrives not as a single autocrat—however benevolent or well intentioned—but as one of the most important of three or four colleagues, he receives, and is glad to receive, an indication of the policy of his predecessor and the reason for which he considered it necessary or desirable to carry out that policy.'

"After reading to you this extract from the Report of the Royal Commission, I shall take up the question whether, in view of the progress made by the Punjab without a Council Government, it is at all necessary to have an Executive Council here, and, secondly, whether the fact of having a large population alone would justify the establishment of an Executive Council and not otherwise. With the greatest deference, I venture to submit that the progress made by the Punjab is because of the enterprise and sturdy manliness and resourcefulness of her sons combined. Moreover, a bountiful providence has also, in some respects, placed us, the people of the Punjab, in a better position than the people of the other Provinces of the Indian Empire. We have more of natural resources at our command and generally a better climate. The physical build and stamina of the Punjabis, their habits, manners and customs if not superior to those of the people of the rest of India are not in any way inferior. It is those natural and social advantages again which have in no small measure enabled the Punjab to move faster than several other Provinces in the educational progress within the short space of 40 years that English education has caught the popular fancy. The general standard of progress is comparatively so high that we find the agriculturists of the Punjab far ahead of those in the other Provinces. Your Honour, it cannot be by a mere fortuitous concourse of circumstances that the Punjabis saved their existence, their honour and eventually their land from the countless hordes of marauders from across the Frontier for a thousand years. It was their superior calibre which stood them in good stead so long, and it is the same superior calibre now that, under the protecting ægis of the British Raj, enables them to beat their comrades of the other Provinces. There was a time not far off—a time quite within the memory of men of my age—when most of the Indian officers in the Indian side of the public service were either Bengalis or outsiders from some other Province. But what do we now find in the Indian branches of the service in the Punjab? The educated Punjabis are coming up and fast replacing outsiders, and if we go to other Provinces, we will hardly find any

[*Rai Bahadur Bakhshi Sohan Lal*; *Khan Sahib Ikram Ullah Khan.*]

town of importance where a Punjabi has not won his way to eminence. Our soldiers, our doctors, our overseers, our engineers, our foresters, our policemen, and last but not least our traders have spread out far and wide even beyond the confines of India. This is only because of the superior habits, manners and mode of life of the people of the Punjab, and it is this fact which led a shrewd observer like the late Sir Syed Ahmed to style our people as the *Zinda dillan-i-Punjab*. It is this phase of our character which has exalted us under the guidance of our British benefactors. Now as to the question of population and area as being the determining factors in the establishment of an Executive Council. In point of area, Bihar, Orissa and Chota Nagpur combined are smaller than the Punjab and the Province of Bombay excluding Sind is also less in area and the whole Presidency about equal to us in population. It will therefore appear that immensity of population is no argument for the establishment of an Executive Council. To my mind, the complexity of problems confronting the administrator's mind in the Punjab demands that an Executive Council be established here, at an early date.

"In the end I may be permitted to draw attention to the recent debate in the Imperial Legislative Council, raised by the Hon'ble Dr. Tej Bahadur Sapru *re* the question of the establishment of an Executive Council for the United Provinces of Agra and Oudh, and to the announcement made by the Hon'ble Sir Reginald Craddock to the effect that the Government of India have unanimously recommended to the Secretary of State that, as soon as war conditions permit, an Executive Council be granted to the United Provinces. It is hoped that the Secretary of State for India will accept the unanimous recommendation of the Government of India and ere long an Executive Council will be established in those Provinces. What is about to be granted to the United Provinces cannot reasonably be withheld from the Punjab. It has been fully demonstrated, and is, in fact, admitted on all hands, that the Punjab is a Province greater in importance, more advanced in education, possessing larger trade and commerce, and last but not least having a better record of loyal and devoted services to the Empire. Therefore, the administrative machinery of this Province should in no way be behind that of the sister Province of Agra and Oudh. The need for the establishment of an Executive Council in the Punjab has, therefore, become all the more pressing and the case in support of it is irresistibly stronger, and I have every hope that Your Honour's Government will lay the people of this Province under a deep debt of gratitude by accepting the resolution, which I have the honour and privilege of moving to-day in this Council. Your Honour's Government has already endeared itself to the people of this Province by getting the sanction of the Secretary of State for the extensión of the Legislative Council and for the establishment of a High Court in the Punjab as soon as war conditions permit; and we all hope that, before Your Honour lays down the reins of the high office which you hold with such distinction and success, Your Honour will have granted this further boon to the Punjabis whose interests are so dear to your heart.

"With these few remarks I lay the resolution above recited for the favourable consideration and support of this Council."

The Hon'ble Khan Sahib Ikram Ullah Khan:—"Your Honour,—I have only to say a few words in support of the resolution. The necessity for the Executive Council in each Province has already been admitted and there is no use in my discussing the point. Suffice it to say that the Executive Council in the Punjab is as necessary as the High Court for the administration of British justice. The High Court has been sanctioned and the Executive Council is wanted. It is a great desideratum. There is no doubt that the Executive Council will be given to us sooner or

[*Khan Sahib Ikram Ullah Khan* ; *The President.*]

later. Then why not give us sooner than later? All other sister Provinces in India have got it and there seems to me no reason for withholding it from the Punjab unless it is a non-regulation Province or backward Province. I do not quite understand in which respect it is a non-regulation Province. If it is, it is a stigma on the name of the Punjab and the sooner it is removed the better. If it is a backward Province, I would like to ask in which respect it is backward? Is it backward in education than the United Provinces or Bihar and Orissa? Is it backward in agriculture when it exports the largest proportion of wheat to England and other countries? Is it backward in trade while the port of Karachi depends mainly on this Province? Is it backward in paying its revenue? Compare its percentage with Bihar and the United Provinces. Is it backward in laying its blood for the King- Emperor and the Empire? If our Province is not backward in these respects, then in which respect is it backward? On the other hand, I can emphatically say that the Punjab is the most forward Province. Its children have made up 61 per cent. of the whole Indian Armies which are at the front to lay down their lives for the defence of the Empire. It is forward also in all other respects. Take, for instance, the question of appointment of female Sanitary Inspectors in the United Provinces. The people make objection for those females to go into their houses. Send them into any house in the Punjab and then compare which Province is backward in grasping the elements of education and sanitation.

"With due deference to Your Honour's rule, it is very necessary that we should have an Executive Council."

His Honour the President :—" Perhaps it will help the further course of discussion of this subject if I rise at this stage to explain what the attitude of Government is. The attitude of Government towards this resolution is one of strict neutrality. Government will neither support the resolution, nor oppose it, and if the resolution is pressed to a division, Official Members will not vote one way or the other. The Council will, perhaps, like me briefly to explain the reasons for this attitude.

" The reasons are that the proposal is a very momentous one, involving far-reaching constitutional changes in the system of Provincial Government. The further reason is that the decision as to the necessities of this far-reaching change does not rest with the Local Government, but with a superior authority. As an illustration of that, I might quote to the Council the special safeguards and the special provisions with which the introduction of the Council system in a Province with a Lieutenant-Governor is safeguarded in the Government of India Act. Section 55 of the Government of India Act runs as follows : —

> 'The Governor-General in Council, with the approval of the Secretary of State in Council, may by notification create a Council in any Province under a Lieutenant-Governor, for the purpose of assisting the Lieutenant-Governor in the executive Government of the Province, and by such notification make provision for determining what shall be the number (not exceeding four) and qualifications of the Members of the Council :
>
> 'Provided—(I am omitting irrelevant clauses)—that, before any such notification is published, a draft thereof shall be laid before each House of Parliament for not less than sixty days during the session of Parliament, and if, before the expiration of that time, an address is presented to His Majesty by either House of Parliament against the draft or any part thereof, no further proceedings shall be taken thereon, without prejudice to the making of any new draft.

[*The President.*]

'Every notification under this section shall be laid before both Houses of Parliament as soon as may be after it is made.'

"That explains the machinery by which an Executive Council in a Province under a Lieutenant-Governor can be constituted. The Council is aware that His Excellency the Viceroy in opening the Imperial Legislative Council proceedings on the 7th of February last remarked that on the question of post-war reforms the Government of India have made certain proposals to the Secretary of State. He also made it known that though those post-war reforms from the point of view of India were of considerable moment, His Majesty's Government were at the present time occupied and will continue to be occupied with even more momentous questions relating to the war than the question of constitutional reforms, and that an answer to the reference made by the Government of India could not be expected at an early date. Personally I am not in a position to say whether the proposals which have been made by the Government of India to the Secretary of State cover this question for the grant of an Executive Council in the Punjab or other Provinces in which such Councils do not exist. But in any case I may say that the Hon'ble Members will understand that while Government welcomes this discussion and welcomes the expression of opinion to which it would give rise, the Local Government is not in a position at present to express any decided opinion of its own. There are two reasons. In the first place, the Local Government has not yet arrived at any decided opinion of its own on the point, and, in the second place, even if the Local Government had arrived at such an opinion, the canons of public correspondence in such matters would prevent the Local Government from making public its views on a matter in which the final decision does not rest with the Local Government, but with superior authority. I may amplify these two points a little further. I may say that before arriving at any final decision or any final views of its own, it would be advisable for the Local Government to consult opinion, official as well as non-official, even outside the Council, to supplement the very valuable opinions which would be received from the Members of this Council. It would also be necessary for the Local Government before arriving at any opinion on the subject to obtain information on the system and working of Council Government from other Provinces similarly situated, *e.g.*, Bihar and Orissa, and as to how the machinery works there. It would also be advisable to enquire the exact lines on which the system of Executive Council is to be worked in the United Provinces, in which apparently it is soon being introduced. An enquiry would have to be made on all these points, and finally it would be necessary for the Local Government to examine the cost of the proposed reform and the proposed changes, and also the urgency of this proposal as compared with other proposals which are still awaiting solution. As I have said, it would be necessary for the Local Government to enquire into all these matters, and the Local Government has not yet been in a position to enquire into them, and therefore the Local Government is not in a position to express any decided opinion as to the merits of this far-reaching constitutional change. In the second place, even when all that enquiry is completed and even if the Local Government has arrived at a definite opinion one way or the other, the Local Government would be debarred from giving expression to that opinion, because the matter is one which, you will have observed from the quotation I made from the Government of India Act, is to be finally settled by the Government of India, the Secretary of State and the Parliament of the United Kingdom, and pending their decision the Local Government must preserve discreet silence as to what its own opinion on the subject may be. I have made these remarks to explain exactly to the Hon'ble Members what the position of Government is. I am sure that they will appreciate it. Government will welcome the discussion and expression of opinion which we

[*Pandit Jawahar Lal, Bhargava.*]

shall hear here to-day and give full consideration to those views as expressing the opinions of those who speak on behalf of various constituencies and who speak with wide experience of public affairs. Government hopes that this discussion will throw light on the subject and it will take an early opportunity of bringing the suggestions under discussion to-day, when they are complete and published, to the notice of the Government of India. More than this I am not in a position to say."

The Hon'ble Pandit Jawahar Lal, Bhargava :—" Your Honour,—Though the attitude which the Government is going to take in this matter has just been expressed by Your Honour, yet as the resolution before the Council is one of supreme importance to the Province, I feel it my duty to offer a few remarks on the subject.

"The Hon'ble Mover has fully dealt with the details and I don't feel the necessity of dwelling on the subject at length, specially as the abstract side of the question is one on which there can be little difference of opinion.

"The formation of an Executive Council has always been regarded as a piece of progressive reform which has been introduced in the other Provinces of India, and the request of the Punjab in seeking Your Honour's recommendation to the Government of India in this connection is not prompted by any hankering after novelty or a desire for mere innovation by way of trying an experiment with a new measure or form of Government.

"The principle and working of the Executive Councils have very well stood the test in the existing Government of the three Presidencies, and the experience of these Councils for a considerable period there and elsewhere has amply demonstrated that they are well suited to Indian conditions. The success which has attended this form of Government in the more favoured Provinces of the vast Indian Continent has paved the way for its extension to the neighbouring Provinces. The different Provinces of the Indian Empire, at one time so widely separated from one another and so differently circumstanced, have, under the British suzerainty, gradually and practically lost their distinctive administrative features, and the various Provinces are trying to assimilate the characteristics of one another so as to form homogeneous parts of an integral whole.

"The efficacy and usefulness of these Councils has further been proved by the same being granted to the newly-constituted Province of Bihar and Orissa which is smaller in dimensions and importance than the Punjab. The recommendations made by His Excellency the Governor-General to the Secretary of State for India in respect of the grant of an Executive Council to the United Provinces of Oudh and Agra furnishes still ampler proof that such extension is deemed necessary in the interests of progressive political reform and good Government.

"Your Honour, the Punjab of to-day is not the Punjab of the time of the advent of the British rule. Seven decades of British Raj have changed the whole aspect of the country. These seven decades have witnessed the transformation of arid and vast jungles into smiling and fertile grain and cotton producing fields, due to the extension of the system of irrigation unparalleled in the world, which has won for the Punjab the name of the 'Granary of the East.' Under the auspices of peace and order—the ever present incidents of British rule—internal and external trades have thrived and progressed by leaps and bounds. The increased produce of the food-stuffs and other articles has opened communications for the Punjab with other countries and, at present, the Punjab can boast of having at its capital the centre of the biggest and longest State managed railway organization in Asia.

[*Pandit Jawahar Lal, Bhargava.*]

"But, by far the greatest change which has transformed the Punjab has come through Western education and contact with institutions of the Western form of Government.

"Besides the educative influence of such institutions as the benign Government was pleased to transplant in the Punjab, the Punjab has been sending a goodly number of youths to foreign countries for education and trade purposes. Unlike other Provinces, progress in this direction is not confined to the educated classes. The sturdy colonist has not lagged behind his brethren in seeking pastures afresh and fields anew for labour and industry. Not only this, but the recent opportunities offered by His Majesty's Government for military service abroad in this great war have brought the Punjabis into more intimate contact with Western life, ideals and institutions.

"Your Honour, it need hardly be pointed out that the Punjab is pre-eminent in political importance also. The army which is largely recruited from its peasantry stands unrivalled in point of bravery and loyalty to the British Crown and the yeoman's service in the cause of the Allies which it has rendered in this worldwide conflagration has won for it the admiration of the whole world.

"The Punjab, though less vocal, has proved to be eminently practical in all affairs concerning civic life. It is ahead of all other Provinces in social reform and other movements requiring public spirit. The diffusion of light and learning and the sustained and different activities in civic, social and religious spheres coupled with the consciousness of its political and commercial importance have led to the formation of a strong public opinion which does not fail to assert itself whenever there is an occasion for it. This public opinion is gaining in strength and volume day by day, and it is bound to exercise the same great influence in the Punjab as it does in the rest of the civilized world. So, Your Honour, all this condition of things is distinctly in favour of an Executive Council.

"In this race of progress, Your Honour, new activities have dawned forth and new aspirations have arisen in the Punjab. The heterogenous classes and religions are competing with each other, and new interests are gaining force and intensity. The small revenues and the scattered population of bygone times stand no comparison with the revenues and population of to day which bid fair to increase more and more. The advancing tide of progress in short has surpassed the most sanguine expectations of everybody, resulting in the growth and ramification of old departments and creation of new ones in the administrative machinery of Government. This all-embracing change in the life-condition of the people has had a corresponding change in the work and responsibilities of the Government whose task is daily becoming more and more onerous and complex. Your Honour, all this progress of the Province must have entailed considerable strain and stress on the brain and energies of the rulers who had to tackle with these varied and endless problems, and most onerous, trying and heavy must have been the charge of duty of Your Honour when, in addition to the ordinary complex and difficult responsibilities of State, the war has brought its peculiar cares and anxieties.

"Your Honour, on the triumphant termination of this war, a new peace war of gigantic proportion will rage between the different countries of the world. I mean the economic struggle, and successful husbanding of the resources of the Punjab, and manipulation of its industrial and commercial activities will be the first and foremost concern of the future heads of Government, which will further involve heavy responsibilities and great cares. Your Honour, the increased and constantly increasing complexities demand the formation of the Executive Council.

[*Pandit Jawahar Lal, Bhargava*; *Diwan Bahadur Diwan Daulat Rai.*]

"The Decentralization Commission, as remarked by the Hon'ble Mover, has invited the attention of the responsible authorities to the question of the growth and power of the Provincial Government and its recommendations, and the spirit in which they were conceived lend considerable support to this modest demand of the Punjab.

"While the creation of the Executive Council will lighten the heavy load of cares of the head of the Government by dividing it among his colleagues who will be able to give fuller and more specialised thought to their duties, the Government by the inclusion of Indian Members in it will have the advantage of deriving direct and immediate knowledge of the affairs of the people, the value of which cannot be over-estimated.

"It is true, Your Honour, that this would entail a certain amount of extra expenditure, but the immense good resulting from the adoption of this measure would far outweigh such expense.

"Your Honour, the announcement of the transformation of the Chief Court into the High Court made in Your Honour's time has been hailed with great gratitude by the people of this Province. This contemplated change is calculated to bring the judicial machinery of the Province into line with that of the other Provinces. The distinction between a regulation and non-regulation Province has practically vanished, and this inferiority of our Province in the matter of Executive Council to the other Provinces looks certainly like a spot on the fair name of the Punjab which actually is in no way inferior to any of the other Provinces of India.

"The Punjab knows Your Honour's solicitude for its advancement, and hopes to associate Your Honour's name with another boon in the form of an Executive Council.

"The resolution moved does not ask for any immediate or prompt satisfaction of any demand, but simply requests Your Honour's Government to move the Government of India to grant an Executive Council to the Punjab as one of the reforms which are bound to come after the war.

"With these words I heartily support the resolution moved by the Hon'ble Rai Bahadur Bakhshi Sohan Lal."

The Hon'ble Diwan Bahadur Diwan Daulat Rai :— "Your Honour,— I beg to associate myself with the Hon'ble Members who have spoken in support of the resolution now before the Council.

"The Hon'ble Mover has shown how the position and importance of the Province justifies the demand embodied in the resolution The last of the major Provinces to come under British Rule, the Punjab, has proved herself to be among the most progressive. In educational activity, in initiating measures of social reform, in religious advance, the Punjab need fear no comparison with any of the sister Provinces. And the importance of the Province as a recruiting ground for the finest armies that the Indian Empire can boast of can hardly be exaggerated. History too has left deep impression on the peoples of this Province, the many communities and races that inhabit it were in their character and constitution the marks of ages of struggle and change. It is a Province at once rich in tradition and determined on progress. That we do not yet possess the full machinery of Government an Executive Council means, is something of an anomaly when we see that the young and recently constituted Province of Bihar and Orissa has been started with the complete governmental equipment of a Lieutenant-Governor with an Executive Council.

"Your Honour, in the famous Durbar Despatch, His Excellency Lord Hardinge thus set forth the ideal of Government for India :—' a large measure of

[*Diwan Bahadur Diwan Daulat Rai ; Nawab Sir Bahran Khan.*]

self-government under which India would consist of a number of administrations autonomous in all provincial affairs, with the Government of India above them all and possessing power to interfere in cases of misgovernment, but ordinarily restricting their functions to matters of Imperial concern.'

"Sir, in working towards this ideal of provincial autonomy, the establishment of the Executive Councils in Provinces is obviously a necessary step

"An Executive Council affords scope for the practical association of the people of this country in the administration of the country, for it may be regarded as part of the unwritten constitution of these Councils that there be one Indian Member on each Council. And, Your Honour, I venture to think that such association is a double blessing. To the people it is gift of the supreme dignity of self-rule. To the Government it is a genuine source of strength, not only in placing before it first hand the views of the people which must also on any occasion be of the utmost importance, but also inspire the people with confidence and trust and, may I say, affection. The record of the Council form of Government in this country is already too long to admit any question as to its usefulness. Wherever tried it has proved a success, and the success has been pronounced when carried on in the spirit of the great reforms initiated by those two broad-minded Englishmen whose names will always be cherished for their large-hearted sympathy by the people of this country—Lord Minto and Lord Morley.

"Your Honour, in making this demand for an Executive Council all the communities stand together. Hindus and Muhammadans alike in this Province, as in other parts of the country, are united in urging upon the Government this measure of political advance. It is not necessary for me to dilate upon the abstract virtues of this form of Government. It is recognised on all hands that it is a higher and fuller form of Government machinery. To use the words of Lord Hardinge, already quoted by the Hon'ble Mover, 'The principle of Executive Councils for Local Governments by which the local administration is less dependant upon the personal equation and which ensures a greater continuity of policy has taken root in India, and cannot now be eradicated.' Government by one man has its advantages ; during any one administration the policy possesses unity, the administration secures despatch. But it could not be said that these and other advantages could weigh against the solid gain in greater deliberation and fuller knowledge, and larger sympathy which the Council Government makes possible.

"Your Honour, one word more before I resume my seat. It is some times said that as long as a province is well administered there is no sense in a demand for a change in the form of administration. Your Honour, that indeed is true in a sense, but the standard of good administration is not a fixed one. Perfect administration must always remain an ideal; to use the popular phrase, there is always room for improvement. We in this Province are happy in the long series of capable, energetic and sympathetic administrators we have had. Their rule has witnessed without break growth in our prosperity and happiness. In Your Honour we have a ruler whom we all respect, esteem and admire. But this does not interfere with our feelings that association of representatives of the people in the work of Government is a most desirable end, the confidence which that association inspires among the people is a most valuable asset to the Government, and with the increase in the complexities of modern life the deliberative activities of a Council are often of the utmost moment.

"Your Honour, I beg to give my very cordial support to the resolution."

The Hon'ble Nawab Sir Bahram Khan spoke in Urdu against the resolution.

[*Sardar Bahadur Sardar Gajjan Singh* ; *Khan Bahadur Khawaja Yusaf Shah* ; *Diwan Bahadur Diwan Daulat Rai.*]

The Hon'ble Sardar Bahadur Sardar Gajjan Singh;—" Your Honour,—As stated by the Hon'ble Mover, Rai Bahadur Bakhshi Sohan Lal, I, no doubt, expressed myself in favour of an Executive Council in my budget speech delivered in the Council on 18th April 1914. Those were the times when there was peace in the country and we could devote ourselves with undivided attention to such political reforms. But those times have changed now. The British Empire is engaged in a life and death struggle and is straining every nerve to bring the war to a successful issue as early as possible. In view of the new circumstances created by the present worldwide struggle, I feel constrained to remark that the time chosen by the Hon'ble Mover for the discussion of this resolution is not opportune. The reform asked for in the resolution is of very little importance as compared with the successful termination of the war. I am, therefore, strongly of opinion that we, leaving aside all other considerations, should do everything possible to assist the Government in the vigorous prosecution of the war.

" The Punjab has supplied 61 per cent. recruits to the Indian Army since the outbreak of the war and has made other sacrifices worthy of its loyal traditions, and is no doubt fully prepared to make further sacrifices if so required. Our efforts should not end here, but we should continue assisting the Government in future as we have done in the past. This, in my opinion, is the surest way of earning this and several other reforms.

" I am confident that when the most appropriate time comes Your Honour will see that your Province, which has done so much for the Empire, is granted reforms and concessions with due regard to its sacrifices."

The Hon'ble Khan Bahadur Khawaja Yusaf Shah :—" Your Honour,—At a time when the Empire is engaged in a gigantic war against an unscrupulous enemy and when, to the credit of this country, domestic controversy has been readily and willingly hushed up till better and happier times return, I am quite surprised to find that my Hon'ble friend has thought fit to move this resolution. It is true that sometimes before the commencement of the war, when the Government of India made a recommendation to the Secretary of State to grant an Executive Council to the United Provinces of Agra and Oudh, at that time some of the Non-Official Members of this Council, I think including myself, alluded in their budget speeches to the desirability of getting a similar boon for the Punjab. The reply which Your Honour gave at that time to this request is in the minutes of this Council. Whether since then conditions of the Punjab have so materially changed and whether those conditions are identical with those of the neighbouring Province, it is for Your Honour to judge, but I am emphatically of opinion that the present is not the time for moving such a resolution, and I would ask the Hon'ble Member to follow the very valuable advice which was given only the other day to the educated classes by His Excellency Lord Willingdon to give up their political activities and join hands with others in gaining a complete victory. Your Honour, we are confident that when peace once again reigns in the world and the Empire comes out victorious—which will be at no distant date—in the struggle in which India, no less than the rest of the Empire, has played an honourable part, Government of their own accord will consider the political aspirations of our fellow-countrymen most sympathetically, and I am sure the Punjab, which has done so much for this war, will not fail to get its due and legitimate share. For the present, in these circumstances, I am not prepared to support the motion."

The Hon'ble Diwan Bahadur Diwan Daulat Rai :—" Your Honour,—I have a great pleasure in supporting this resolution. There is no necessity for me at this stage to discuss the merits of a Council form of Gov-

[*Diwan Bahadur Diwan Daulat Rai ; Chaudhri Lal Chand.*]

ernment. It has been recommended by the Report of the Royal Commission on Decentralization. It has during the last decade been discussed and re-discussed in the Press as well as in the Legislative Councils. One of the reasons why Indians of all classes favour the introduction of a Council form of Government in all Indian Provinces is that establishment of Executive Councils, as recommended by the Report of the Royal Commission on Decentralization, means the appointment of at least one Indian as a Member of such Council as is the case in the Council of the Secretary of State for India. An Indian Member has been graciously taken on the Viceroy's Executive Council as well. This recommendation has now been fully accepted by the Government, and this privilege is highly prized by the people, for it gives to the people of the soil an opportunity to share to some extent in the administration of the country which is considered by Indians a distinct improvement in their political status. Moreover, when Council form of Government exists in the three older Presidencies of Bombay, Madras and Bengal, when it has been granted to a comparatively backward and new Province like Bihar, when it is unanimously recommended by the Members of the Viceroy's Council for the neighbouring Provinces of Agra and Oudh, I submit the Punjab should also not remain without it. In education the Punjab is admittedly much advanced as compared with Bihar, Orissa, Agra or Oudh. In population it is not smaller than Bombay, while from a military point of view Punjab by itself beats all the Indian Provinces taken together. Your Honour, the establishment of an Executive Council, at least one Member of which is an Indian, signifies on the part of the rulers a great trust in the people. The establishment of such a form of Government in all the major Provinces of India excepting Punjab would convey a very unfortunate impression regarding the people of this Province. I am confident a wide-awake ruler like Your Honour, so well acquainted with Punjabi susceptibilities, will keep intact the honour of the Punjab in the eyes of other Provinces, and I am sure when the United Provinces get an Executive Council, the Punjab, the sword hand of India, will not be left behind and have occasion to feel the humiliation of being dubbed a backward Province—description which she is under no circumstances prepared to admit for herself. With these words, Your Honour, I support the resolution."

The Hon'ble Chaudhri Lal Chand :—" Your Honour,—The principle of Council Government has already been pronounced by the highest authorities to be an unqualified success. It naturally appeals to Indians. The reason is quite obvious. The entry of an Indian into the innermost counsels of Government follows as a natural corollary to the introduction of this system of Government.

" The principle of associating deserving Indians more and more with the real Government of the country has now been accepted by all who desire to see India progress steadily along the path of sound political development. Bombay and Madras have enjoyed this privilege for a long time. Bengal obtained it in 1911. The newly created Province of Bihar was given a Council from the day of its birth. Our brethren across the Jumna are in a fair way to get theirs at no distant date. When one-man rule is replaced by Council Government in the United Provinces, the land of Five Rivers will be the only major Province left without the privilege of a more advanced form of Government. The denial of the Council in the long run would, no doubt, mean a slur to our Province which we Punjabis neither deserve nor relish.

" Under the British *regimé*, the Punjab has made more rapid progress than any other Province of India. Its wonderful system of canal irrigation is promoting its material prosperity by leaps and bounds. The responsibilities of its ruler are growing more numerous, more complex and more onerous, and,

[*Chaudhri Lal Chand* ; *Makhdum Sayad Rajan Shah.*]

as time goes on, the head of the Province, however talented, capable and energetic, will find it increasingly difficult to cope effectively with the responsibilities of his office single-handed

"I could say a good deal more, and would urge that the experiment of Council Government having proved successful in other Provinces is bound to prove so in our Province also. But really my Hon'ble friend might well have waited for this discussion till the end of the war.

"At the present moment the Empire is passing through a crisis and the gigantic war is engaging the attention of both the people and the Government. The case of the Punjab is in some respects a little different from that of other Provinces. The best of our manhood is at the front and the daily casualty telegrams remind us of the necessity of sending more men to take their places. Your Honour, as I have something to do with recruiting myself, I know it as a fact that among the chief military classes, there is hardly a family which has not got one or two of its members in the firing line. In fact, the energies of both the Government and the people are at the present moment directed to that one object, *i.e.*, the bringing of the war to a successful end.

"It may be said that when Punjab is doing so much *khidmat* why should it be denied an equal *izzat* with other sister Provinces. The answer is that if it were a question of denial, I would be the first to resent it. The question is only of time and I only request my Hon'ble friend to defer discussion till the end of the war.

"But for this one reason, the resolution has my entire sympathy and I give it my hearty support."

The Hon'ble Makhdum Sayad Rajan Shah spoke in Urdu, a translation of which is follows :—"Your Honour, —The public opinion of the Punjab on the resolution moved by the Hon'ble Bakhshi Sohan Lal has found expression to such an extent through the Press as well as the public bodies, that it is unnecessary to make any lengthy speech in support of it. In my opinion no elected Member of this Council can oppose this resolution, unless he is prepared at the same time to tell his electors in unequivocal terms that he would neither represent their views nor attach any weight to their opinions.

"Government has fully accepted in principle the necessity of the presence of an Executive Council in the administration of other Provinces, and there is no reason why the requirements of the Punjab in this respect should not be met with. The man who opposes this resolution will have first to admit that either the Punjab is not worthy of this honour or it has committed some fault for which it should be deprived of this blessing. It is true that the Punjab is not in the habit of making noisy clamour or starting organized agitation in order to vex and embarrass Government, but the reward for such a conduct should not be that the political demands of the Province should be ignored, nor is it politically sound that the Punjabi should be led to think that the method and attitude adopted by him to gain his political rights is ineffective and inappropriate.

"If it is urged as an argument against this resolution that a capable and wide-awake head of the Province does not stand in need of an Executive Council, it would be in effect an impertinent reflection on the Governors of those Provinces which are equipped with Executive Councils The real fact is that the more capable and wide-awake the head of a Province is, the more useful he will find the assistance of such a Council, for it is only the far-sighted, wise and able men who can derive advantage from consultation.

"It may also perhaps be urged as an argument against this resolution that when the work of administration could be carried on without an Executive

[*Makhdum Sayad Rajan Shah; Risaldar Sardar Bahadur Sardar Partab Singh; Rai Bahadur Pandit Sheo Narain.*]

Council for over half a century, it is quite unnecessary to introduce a new machinery of administration. But it is no sound logic. In the affairs of the world the only object that is kept in view is not that things may drift on as they are and that no better means should be thought out for them. When there were no railways, ekkas and carts supplied the needs of the people and travel and trade were also going on according to requirements. But the human nature has always insisted that better means should be devised for carrying on the affairs of the world to the full advantage.

"In view of the wonderful improvements and changes which have come about in the Punjab during the last half century as a result of the beneficent British rule, the expansion of Government work and the desire engendered in the minds of the people owing to progress in education, etc., to co-operate with Government in matters of administration, it cannot be expected that the Punjabi will rest content with the 50 years' old administrative machinery; and there is no reason why the sight of his brethren in other Provinces with Executive Councils enjoying the benefits of a new workable and useful machinery should not tempt him.

"With these words, I beg to support the resolution."

The Hon'ble Risaldar Sardar Bahadur Sardar Partab Singh :—" Your Honour,—I have a peculiarity in myself in having had the honour to serve in many parts of the world compared with the other Hon'ble Members. I served for 22 years in the Military Department, and I have seen two battles—Abyssinia and Kabul. There is a peculiarity in the Punjab, they say that the Punjab is the sword hand of India. It is the only Province with such peculiar features. I say we have now divided opinions, some of us have said that they should have the Council now, others have said that there will be time when the war is over. But I say, Your Honour, when in our Council there are men of the pen and men of the sword, then will be the time to do this. We have taken a lot of time. I hope that no Hon'ble Members will speak on this resolution any more.

"I know the value of the services we are doing in the war. My dear friends, we have no Generals, we cannot put up a steamer, we do not know whether we should act and what. You see book knowledge is another thing, but practical man, of course, knows how far we have to wait. We have served and our services cannot be compared with those Generals and Colonels and those armies who are facing the enemy."

The Hon'ble Rai Bahadur Pandit Sheo Narain :—" Your Honour,—I beg to support this resolution moved by the Hon'ble Bakhshi Sohan Lal, although my reasons may be slightly different. The view I take, I venture rather to take, is :—Has the time come when a Council Government would result in better administration ? This question resolves itself into this. We have many claims which have been put forward most eloquently by the Hon'ble Members. The view I take is this, that the time has come, both from the point of educated opinion that exists and the educated opinion that could be availed of and from the point of complexity of problems and questions that are likely to arise and are even now arising. The question simply is :—Is that advice worth having for the betterment of the administration ? I submit and I contend that no advice should be spurned or neglected or ignored if it is a wholesome advice, under any circumstances. Whatever our claims as Punjabis may be, whether we are good soldiers, whether we are advanced in education and have made progress, and other similar matters which the Hon'ble Members have put forward, we want an Executive Council. There was a time when nobody could

[*Rai Bahadur Pandit Sheo Narain ; Raizada Bhagat Ram.*]

talk of an Executive Council in the Province. Why ? Because educated opinion had not been created and there were no men available with the requisite knowledge who could advise Government and take certain portfolios, and advise Government rationally, reasonably and loyally. Till that time, I would say, there was no necessity for any Executive Council and until we could find men who could be of that use. To institute comparisons, therefore, with Bombay, Calcutta and Madras may not be perfectly legitimate because the state of things may be possibly different there, but I contend for the Punjab that the time has come when this matter should be given deliberate consideration. The manner in which Bakhshi Sahib has couched his resolution does not mean an immediate Council. The demand is put for the Government to consider and Government can take sufficient time to consider and institute enquiries and see if the other Executive Councils have done well and if the results have been beneficial. This is only a matter of later enquiry and investigation. We presume that, wherever Indian members have been introduced, whether in the India Council or elsewhere, they have justified their selection. It may be true, however, there are certain fascinations which in the abstract look very good with a charm about them but which may not actually result in the same benefits which we presume or anticipate. The question is to be judged by the results. I claim for the Province that the University education has advanced far enough and the prosperity of the Province has gone up by leaps and bounds, so much so that we can put three Egypts bodily into this Province.

"There is no earthly reason why, if the United Provinces gets such a Council, we should not get it. Now, the question is whether this is the opportune time to ask for it, but this is a matter for discretion by the Hon'ble Mover. Since he has been permitted to move and the Hon'ble Members have discussed it, I too have discussed it and I have ventured to express my remarks as well. With these remarks I support the resolution."

The Hon'ble Raizada Bhagat Ram :—" Your Honour,—After the remarks Your Honour was pleased to make with reference to the attitude of the Government regarding this resolution I am surprised that some of the Hon'ble Members have proposed that the discussion on the resolution be postponed to some future date. The attitude of the Government places the subject of the resolution beyond the pale of controversial questions and I fail to see why, when Your Honour has expressed willingness to hear the views of the members of the Council on this resolution, that they should not give free expression to their opinions.

"As to the merits of the resolution I will not take up much of the time of the Council. The abstract truth of the proposition that consultative Government is a better and a higher form of government has by now been admitted, not only by political philosophers and practical statesmen but by almost every one in any way interested in the question. In fact, it cannot be, and has never been, seriously disputed. It is only on the question of its practical application to a province that opinion may possibly be divided or its application may be postponed for special reasons.

"The suitability of this form of government to conditions obtaining in India can no longer be denied. Bengal, Bombay, Madras, and even the new provinces of Bihar and Orissa have got their Executive Councils and our neighbours, the United Provinces of Agra and Oudh, are on the way to getting it. It, therefore, lies heavily on those who are not in favour of this concession being extended to the Punjab to show what special reasons there exist for the privilege being withheld from us.

"On the contrary, the learned Mover has made out a very strong case for this Province and I need hardly dilate upon the manifold and decided

[*Raizada Bhagat Ram ; Khan Bahadur Mian Fazl-i-Husain ; Khan Bahadur Mehdi Shah ; Khan Bahadur Muhammad Amin ; Rai Bahadur Bakhshi Sohan Lal ; the President.*]

advantage which will accrue from the introduction of this system in our Province. Besides this, I may be permitted to add that there is a very strong sentiment in its favour in the Province, and there is no reason why this sentiment may not be respected and the slur attaching to our Province of being unfit for the system removed. If the grant of Council be considered only as a boon and reward for good service we richly deserve it.

" With these remarks I commend this resolution to Your Honour's favourable and sympathetic consideration."

The Hon'ble Khan Bahadur Mian Fazl-i-Husain :—" Your Honour,—May I venture to congratulate the Government on the most statesmanlike attitude adopted by it with reference to this resolution. I have not the slightest doubt that it has given the greatest satisfaction possible to the non-official members here and I believe it would give even greater satisfaction to the public outside this Council chamber. What is wanted is not that any suggestions by the non-official members should be put into practice at once. That is not wanted, nor is it intended that as soon as the war is over that suggestion must be adopted. All that is intended is that expression should be given in this Council to certain views and aspirations of the people, and it is also intended that those views and aspirations be considered by Government with a view to formulate their attitude with reference to these aspirations. Your Honour's attitude in this matter, as I have already said, will give satisfaction to every one in this chamber and outside. I did not intend to make any speech with reference to this resolution, and all I have got to do is to associate myself with the proposal of the Hon'ble Mover. I do not think it is necessary for me to go over the ground which has been covered by so many speakers already, but I may say this much that from my knowledge of the public opinion in this Province it is apparent that people are keenly interested in asking for this concession and trust that in view of the conduct of the Punjab during the past three or four years, their hopes will be realized. "

The Hon'ble Khan Bahadur Mehdi Shah :—" I arrived from Baluchistan after three months yesterday. Therefore I am not prepared to say anything about this resolution. But I hope that when we have served the Government better than the other provinces, we will get better things than the other provinces. Therefore I ask my Hon'ble friend the Bakhshi Sahib to defer the resolution until the war is over. "

The Hon'ble Khan Bahadur Muhammad Amin :—" I support the resolution moved by the Bakhshi Sahib."

The Hon'ble Rai Bahadur Bakhshi Sohan Lal was then called upon to reply and said :—" I have not to make many remarks about the speeches of the Hon'ble Members who have opposed the resolution. As a matter of fact, from what they have said, I find that they are not really against the resolution. They simply think that this is not the opportune time for the change. It is clear on the face of the resolution that this change is required to be given effect to after the war, and until the war comes to an end, they wish me to withdraw my resolution. I am not prepared to do that, when the opinion of the non-official members is in favour of the resolution as it stands. In view of this expression of opinion I do not think there is anything more that can be added to what has already been stated."

His Honour the President :—" Before putting the resolution to the Council I would like to congratulate the members both those who have spoken for it, or have given it their qualified approval, and those who have opposed it altogether, on the admirable spirit in which they have spoken and on the calm

[*The President* ; *Mr. Fazl-i-Husain.*]

and temperate discussion of a measure which might have excited a great deal of popular fervour and perhaps much warm language. The discussion of the subject by the Hon'ble Members has been calm and temperate and in a very marked degree impersonal. As I hoped would be the case by Government standing out, all have been able to join in the discussion of this measure with freedom and frankness, and I congratulate the Council irrespective of what the result of the division may be on the admirable manner of the discussion.

"I now put the resolution to the Council."

The resolution was put and carried by 13 to 3.

RESOLUTION *RE* THE APPOINTMENT OF THE REPRESENTATIVE OF THE MUHAMMADANS OF THE PUNJAB ON THE INDIA LEGISLATIVE COUNCIL BY ELECTION IN PLACE OF NOMINATION.

The Hon'ble Mr. Fazl-i-Husain.—" Your Honour,—I beg to move the resolution that stands in my name and runs as follows :—

"This Council requests His Honour the Lieutenant-Governor of the Punjab to make a recommendation to the Imperial Government that the Regulations for the Nomination and Election of Additional Members of the Legislative Council of Governor-General be so amended that the representative of the Muhammadan community in the Punjab shall in future be elected and not nominated.'

" At the very outset I think it is necessary for me to say what is the object of this resolution and, rather to make it clear, what is not intended by this resolution. Well, it is not intended that the official majority of the Imperial Council should be in any way endangered. It is not intended that the right of representation conceded to any community be taken away, curtailed or added to. It is not intended that preference by virtue of this resolution be given to one particular electorate to the prejudice of another. What really it comes to is this that, at present, under section 63 of the Government of India Act, the Indian legislature is so constituted that the members of the Executive Council are members of the Indian Legislative Councils *ex-officio*. Over and above these members there are, under the Act, no less than 60 members,—not exceeding 60. Out of these 60, 30 are to be officials and 30 non-officials. Now the recruitment of the set of 30 non-official members is something like this:—12 members are to be returned by local legislature, 7 are to be returned by the landholders of India, and 7 are to be returned by the Muhammadan community in India. So that will make 26. Three are to be returned by the Chambers of Commerce and one by the District Boards and Municipal Committees of the Central Provinces. Now out of these 30 members 27 are returned by election, *i.e.*, 12 members are elected by local legislatures and out of these 12 one is returned by election by the members of this Council from amongst the non-official members. When it comes to the question of returning a representative of the Muhammadan community, 6 members are returned by Bombay, Madras, Bengal, United Provinces, Central Provinces, and Bihar and Orissa by election. It is only in the case of this Province that the method of recruitment, so far as the Muhammadan community is concerned, is quite different from that adopted in other provinces.

" Again, with reference to the 7 landholders there is the same thing in other Provinces, *i.e.*, their method of recruitment is by election. In the case of this Province, again, it is by nomination. As to the 3 members to be returned by the Chambers of Commerce, 2 are returned by election and 1 is returned by nomination, in order to represent the Indian Chambers of Commerce throughout India. So that the peculiarity of the existing regulations is that 3

[*Mr. Fazl-i-Husain.*]

members out of 30 are returned by nomination while the remaining 27 are returned by election. Out of these 3 one might reasonably be considered the fit subject of being returned by nomination. I am referring to the member to be returned by the Indian Chambers of Commerce, inasmuch as it would be probably very difficult to constitute a proper electorate for that purpose. In moving this resolution I am not concerned with the fate of the Punjab landholders So far as they are concerned it is a separate question altogether.

" Now, I propose to make it clear what is the object and extent of the resolution. It only concerns the one representative, *i.e.*, the representative of the Punjab Muhammadans, who is recruited in a method quite different from that adopted for the United Provinces Muhammadans, Madras Muhammadans, or the Bombay Muhammadans, &c. I wanted to know the reasons why this particular anomaly does exist, and I thought the knowledge of the circumstances in which this anomaly came into existence might help me towards a change in my attitude in this matter. The records about that were not accessible to me, so I have been more or less groping in the dark as to why the Punjab was treated like this—differently from other provinces. There can be but three possible explanations One is, possibly, the question of an electorate. When it was possible to create a proper Muhammadan electorate in other provinces how is it that it was not possible to create one for the Punjab? I would submit that it is hardly maintainable that it was not possible to create an electorate in this Province The creation of Muhammadan electorates in Bombay and Madras, etc., were matters of no difficulty whatsoever. They had included title-holders all over the Province, honorary magistrates and income-tax payers of a certain amount, etc I believe all these species do exist in the Punjab. I do not know whether lists of these persons are maintained in this Province or not So far as the difficulty of constituting an electorate is concerned, I do not think it is insurmountable here when it has been solved in other Provinces. The second explanation possibly is that there are no candidates forthcoming who would contest the seats. Here, again, I believe that that also is a highly improbable condition We find that so far as District Boards are concerned, the University is concerned and the Municipal Committees are concerned there has been no difficulty in the matter of Muhammadan candidates. The majority of the non-official members in this Council are returned by their constituencies by election and not by nomination. So I fail to see when the Government has got the system of election for the Imperial Council so far as 90 per cent. of the seats on the Imperial Council are concerned, why in the case of the Punjab Muhammadans the system of nomination is resorted to. I really do not think it is necessary for me to go into the academic discussion of election *versus* nomination. I dare say the Imperial Government as well as the Local Government are agreed that the system of election is preferable, and it would serve no useful purpose to go into it. But before I finish my subject I would like to mention that it is not due to the fact that the system of nomination that has been resorted to so far in returning a Muhammadan to represent the Punjab Muhammadans has not been doing well and efficiently. On the contrary all that could possibly have been done was done by the Local Government They always kept in view the needs of efficient representation and gave full weight to the recommendations of the several Muhammadan public bodies whom they consulted before making their selection. So the reason for moving this resolution is not that the results of the nomination system in returning a Muhammadan from the Punjab have been unsatisfactory, but on the other hand to my mind there are objects other than adequate representation to be gained by the system of election. The first and the foremost advantage to my mind is that it creates a feeling of co-operation on the part of the electorate which is constituted. The thought that they have to elect their own man has a very valuable effect

[*Mr. Fazl-i-Husain ; Khan Bahadur Malik Muhammad Amin Khan.*]

to my mind which is not gained by the present system. So far as mere efficiency is concerned, I should be inclined to say that probably the Local Government with all the knowledge of the affairs are likely to appoint a good Muhammadan as against the man returned by the electorate. But I daresay that the sense of responsibility, co-operation with Government and the feeling that they are sending out a man of their own to represent them, which are engendered by the system of election, outweigh to my mind even the possibility of their not exercising the right so well and so efficiently as under the present system of the Government machinery.

" I believe, Your Honour, that this resolution that I am moving is not of any far-reaching effect on the Council. It is extremely simple, and is only a change of system. It does not require a change of enactment. All that it does achieve is that the community which is given the right to send a man to represent them on the Imperial Council be allowed to exercise that right effectively and to make their selection from their own community. After all it must be admitted that the community does possess a fairly large number of men who are ready and willing to sacrifice their time in order to serve on these Councils and that they should therefore be given an opportunity of making their own choice when their co-religionists in all the other provinces exercise that right. I further claim that in this matter this Province has been very unfairly treated inasmuch as the standard of education in this Province is certainly higher than that obtaining in Bengal, Bihar and Orissa and other provinces and this Province has educated Muhammadans who are the pride of the Muhammadan community of the other provinces.

" With these remarks I beg to move this resolution. "

The Hon'ble Khan Bahadur Malik Muhammad Amin Khan :- " Your Honour, I rise to second the resolution which my esteemed colleague the Hon'ble Khan Bahadur Mian Fazal Hussain has put before this Council. At this time of the day when the successful working of the Minto-Morley Reform Scheme has demonstrated the utility of the method of election as opposed to nomination, it is unnecessary for me to address to this Council any elaborate academic argument in support of a principle which has universally commanded the acceptance of civilized humanity. But I will just bring to notice one or two practical considerations which make it obligatory to lend support to the proposition embodied in the resolution under discussion. In the first place, the Moslem community of every Indian province except the Punjab exercises the privilege of electing its own representative to the Imperial Legislative Council. This has engendered the belief in the Moslems of this Province that they labour under an irritating and an unjust disability. Your Honour, the Punjab is in all respects not behind, if not better, than any other province in India. In education, in enlightenment, in material and moral prosperity, and in the spirit of co-operative effort we are decidedly superior, and my co-religionists ask in wonder why, when they are better placed and more fitted than Moslems in other provinces, they are not entrusted with the dignity and honour of the Imperial Council franchise. I assure Your Honour that the feeling among my co-religionists on this question is generally in favour of election, and they consider it a slur and a stigma that they should not be permitted to exercise a privilege which has been conceded to the Musalmans of other provinces.

" And the second consideration which I desire to press on this Council is that, from the point of view of Government too, nomination is not such a useful instrument of getting into touch with the real sentiments and aspirations of the people as election is. Of course, until the time when the people themselves become accustomed to think for themselves, nomination has its proper place on the economy of administration and serves a useful purpose. But

[*Khan Bahadur Malik Muhammad Amin Khan*; *Nawab Sir Bahram Khan*; *Mr. Thompson.*]

the moment they become enlightened and can see and think for themselves, nomination comes to be regarded with a certain amount of distrust and suspicion. Now, I ask why should Government permit itself to be dogged by this distrust and suspicion? Let the people elect their own representatives and this will take the bottom out of that storm of criticism which assails every nomination by Government The latter may, and usually does, exercise its powers of nomination with the best intentions and solely with an eye to the ultimate good of the people and yet its nominations are not received with welcome. I am often pained when I find Government criticized on this score, and I, therefore, say let Government resign the powers, which it has been holding in trust, into the hands of the people themselves. They may elect anybody they please but the responsibility for an incompetent choice shall be the people's not the Government's.

"And then, there is the great consideration that, in acting upon the advice of the elected representatives of the people, the Government will be able to tell people that it acted on the advice of their accredited spokesmen and is, therefore, free from any responsibility. In the case of nomination, the people refuse to be fixed with any responsibility of their own and throw all the blame on Government For these reasons, Your Honour, I feel that the time is most opportune for granting to the Musalmans of this Province the privilege of sending their representative to the Imperial Council by means of election. This will remove the existing anomaly, take away the sting of wounded pride, and bring the Moslem community of this Province in line with their co-religionists in other provinces. I trust that Your Honour, who only recently extended the elective franchise in the case of the district boards and the municipalities of this Province, will lay the coping stone, so far as the Moslem community of this Province is concerned, to the structure reared by that noble-minded Englishman, the late Lord Minto, who once controlled the destinies of this vast country and of that great philosopher statesman Lord Morley, whose memory will be enshrined in the best recollection of Indians of all schools and shades of thought."

The Hon'ble Nawab Sir Bahram Khan spoke in Urdu against the Resolution.

The Hon'ble Mr. Thompson:—"Your Honour,—Now that the resolution has been seconded and opposed and has thus established its claim to be discussed, I think it is as well that I should intervene to explain what the attitude of Government is towards the discussion which is to follow.

"Before I approach the subject of the resolution I should like to make a personal explanation. The Hon'ble Member has expressed regret that he had no opportunity of seeing the papers which would show him the genesis of the present system. I am afraid there must have been some misunderstanding between the Hon'ble Member and myself on the subject. The Hon'ble Member came to see me, and he asked me if I would give him a statement of those reasons. At that time I had not looked into the subject myself, and so far as I remember Government had not yet decided the attitude it would adopt. I told the Hon'ble Member that I hoped to be able to comply with his request, but I could give him no definite answer. A few days afterwards I met the Hon'ble Member at a Garden Party. He then approached me with a request that I would show him the papers in the case. As the Hon'ble Members are aware very often there are reasons which make it impossible to show official papers to non-official gentlemen. Certain papers are published and all papers which are not published are, theoretically at least, confidential. Again I told the Hon'ble Member that I was unable to give him a final answer, and I left him with the understanding, in my mind, at any rate, that he would call on me in the course of the next few days at my office,

[*Mr. Thompson.*]

and get my final answer. Finally, when I began to study the question myself I found that the papers which he wished to see had been published. Days passed by and the Hon'ble Member never came, and I arrived at the conclusion that he probably had had access to the papers elsewhere.

"Now, gentlemen, to come to the subject of the resolution, I may say at once that I do not propose to cross swords with the Hon'ble Member. I will leave it to the members who will come after me to controvert the arguments if they wish to do so. Government neither opposes them nor accepts them. The attitude which His Honour has decided to assume is the same as that which has been adopted towards the resolution recommending the creation of an Executive Council. It is unnecessary for me to traverse the ground which has been covered by His Honour, and I will merely say that whatever views Government may hold it is not in a position to give publicity to them and that the official members of Council will therefore refrain from expressing an opinion and from voting.

"At the same time, the Lieutenant-Governor will be glad to hear the opinions of those non-official members who desire to express them and the record of the discussion will be valuable as an index of the present state of unofficial opinion on the subject

"The Hon'ble Member had ready to his hand one passage from the Government of India resolution of 1915, which he might have quoted with great effect, and in case he feels any little resentment against me for having perhaps as he thinks deprived him of access to papers which have already been published, I will make him a present of this quotation :—

"'Further enquiry has shown that nomination is unavoidable at present in respect of (1) the representatives of Indian commerce in all Councils except that of the Governor of Bombay, (2) the representatives of the land-holders and the Muhammadan community of the Punjab on the Governor-General's Council, and (3) the representative of the planting community on the Bengal Council. The Regulations, however, provide that a member must be nominated to represent each of these interests, and it is the intention of the Governor-General in Council to substitute election for nomination wherever a workable electorate can be formed.'

"That, Sir, is a passage on which the Hon'ble Member might have laid great stress had he known of its existence. He will find it at page 101 of the Acts, Rules and Regulations governing the Legislative Council of the Punjab, and a copy of which each Hon'ble Member of this Council will find on the table in front of him. In that passage the Government of India declared their intention to substitute election for nomination wherever a workable electorate could be found. The Hon'ble Member is perfectly correct in saying that other provinces have solved the problem of the electorate, and whether a workable electorate can be found in the Punjab is the first point for Hon'ble Members to decide before they give their votes on this question. It is a point on which I express no opinion.

"But some Hon'ble Members may feel that the question of the possibility of creating a workable electorate does not exhaust the subject, and before the discussion proceeds further the Lieutenant-Governor thinks it only right that Hon'ble Members should be put in possession of the reasons which led to the adoption of the system of nomination. The blue book containing the correspondence, as I have said, has been published, and I will read out certain passages from the Punjab Government letter which explain what those reasons were. The position was this. The original scheme provided for a Council of 54 members including His Excellency the Viceroy. Of these 4 were to be nominated non-officials of whom 2 were to be Muhammadans, and there were to be 18 elected members of whom 2 were to be elected in rotation by special Muhammadan electorates in each of the 6 major provinces. The scheme was

[*Mr. Thompson.*]

sent round for opinion, and I will read certain extracts which summarize the results of that enquiry on the particular points which are now under discussion. This is an extract from the Punjab Government letter of the 6th July 1908, paragraph 35 :—

'The Government of India proposal that 2 members should be elected by special Muhammadan electorates has excited much controversy. It is resented by the great majority of the Hindu critics, but with one exception all the Muhammadans are in favour of such a special measure to secure their minority rights.'

I may add that we have some reason to believe that Muhammadan opinion is not at present so strongly in favour of election as it once was. A number of Hindus are mentioned as passing the proposal without objection, but I do not propose to read out their names. The letter has been published in full. It then goes on to say :—

'Many of them stipulate that some corresponding provision be made for Sikhs, and also that it is not necessary to specifically reserve nominated seats for Muhammadans under head E of paragraph 12 of the Government of India. The bitterest opponents of any concession to Muhammadans are the Hindu lawyers, headed by a gentleman, whose name, if I were to mention it, would command the deepest respect from every member of this Council.

'The majority of the European officials are opposed to the election of two members by Muhammadans. They are not opposed to the protection of the minority rights of Muhammadans. The objection is to the conferment of a right of election on Muhammadans which would not be enjoyed by members of other communities. Most of the senior and more experienced officers condemn the proposal on following grounds :—

'(1) on account of objections to the elective system generally;

'(2) on account of the difficulty of forming an electorate;

'(3) because by nomination the rights of Muhammadans can be safe-guarded;

'(4) on account of the invidiousness of professedly class legislation in general; and

'(5) in particular, because Hindus and Sikhs would justly resent electoral privileges being conferred on Muhammadan Fellows and Graduates, Muhammadan income-tax and revenue-payers, and Muhammadan members of the Provincial Council which would not be enjoyed by Hindus and Sikhs of the corresponding classes.'

" The letter then goes on to the issue of nomination *versus* election :--

'There is little in the Muhammadan opinions under review that would support the view that nomination, provided that their requirements in the matter of the number of seats to be reserved for their community be met, would be accepted by them in lieu of election. There are only five or six voices raised in favour of nomination.'

Then some of these are mentioned and among them are men whose names command great respect :—

'The proposal for election was included in the Government of India scheme at the instance of the Muhammadan deputation which waited on His Excellency in October 1906. It has the advocacy of the Muslim League and the various Anjumans as well as of the *Observer* newspaper, and Muhammadan opinion is therefore more or less committed to its support. Doubtless the circumstance that elective privileges of the kind exclusively enjoyed would be a distinctive privilege of their religion explains the welcome which the proposal has met among the Muhammadans, but it is incumbent on an impartial Government not to lend its countenance to any such accentuation of a specially privileged position. The Muhammadan community will have no just cause for complaint if provision is made to secure for them such number of seats as their special position entitles them to occupy. This can be done without making an unnecessary parade of the privilege. The work of compilation of electoral lists and the publicity attending Muhammadan elections would unnecessarily emphasize their privileged position. Moreover, the chances which an election system would create for the lawyers, wire-pullers, Anjuman leaders and organizers, and other pushing and ambitious spirits among the Muhammadan community would excite the keen envy of the similar classes of Hindus, who would have no corresponding scope for their own advancement. Another forcible objection

[*Mr. Thompson.*]

to the proposal (for a separate Muhammadan electorate) is connected with the claims of the Sikhs. It is necessary to dilate on these. They are urgently passed by many of the Sikh gentlemen whose opinions are among the enclosures and are, of course, generally admitted by European officers. There is no good reason in the case of the Punjab at least for refusing to the Sikhs a recognition accorded to the Muhammadans. Such recognition, while differing in extent, should be *eiusdem generis*. If elective privileges are conferred on Muhammadans why not on Sikhs also? To do so would, however, further intensify the dissatisfaction of the Hindus at being excluded from elective privileges. Only by nomination can the rights of both Muhammadan and Sikh minorities be secured without giving rise to the charge of class preference.'

"Now, Hon'ble Members are most of them familiar with the details of the scheme as ultimately approved by the Secretary of State. There were 68 members instead of 54 originally proposed. The Muhammadans of five of the major provinces were given the privilege of electing their own members. In the Punjab, however, the system of nomination was adopted. In practice, as Hon'ble Members are aware, Government has hitherto invariably consulted the leading Musalman associations in the province before making its nomination and it has thus informally broadened the basis of selection. Whether or not Hon'ble Members whose principles may incline them to favour election are disposed to accept this as a satisfactory compromise which secures the advantages of election while avoiding its invidiousness, is another point which they will have to consider. Again, I express no opinion either on my own behalf or on behalf of Government.

"But, Sir, this matter of representation on the Imperial Council was not the only point in which the Punjab was differentiated from other major provinces in the Reform of the Councils. The differentiation was carried down to the Provincial Councils as well. The provinces which returned an elected member to the Imperial Council were equipped with separate Muslim electorates returning a number of members of their own to the Provincial Councils. Hon'ble Members may ask why it was that we had no separate Muslim representation on the Provincial Council. To answer that question fully I should have to read long passages from the letter I have already quoted. All I need say at present is that the weight of Muhammadan opinion was opposed to election as a means of selecting the members of the Provincial Council. Among those who are mentioned as taking this view are the Punjab Muslim League, the Delhi Anjuman, the Editor of the *Observer*, and the leading Muhammadan lawyers of Lahore. No separate electorate was granted to Muhammadans and reliance was placed on nomination to keep the balance equal. As Hon'ble Members know, there were five elected members We have more than double that number now, and it is arguable that results have shown that no separate Muhammadan representation is required, but here again I express no opinion.

"I do not forget, Sir, that the question of Muhammadan representation on the Provincial Council is not now directly before us, but it seems to me relevant to point out to Hon'ble Members that, while in the Punjab we have no separate Muslim electorate for the Imperial Council and no separate Muslim electorate for the Provincial Council, those provinces which have one have both. I do not say there is any necessary connection between the two, but what I do suggest is that Hon'ble Members before voting on this resolution should consider these two questions. Would or would not the grant of election for the separate Muhammadan seat on the Imperial Council be likely to lead to a demand for separate Muhammadan representation on the Provincial Council, and would they or would they not welcome such a demand?

"Now, Sir, let us turn from these aspects of the question, which though important are more or less matters of speculation, to matters of fact Let us leave for a moment the narrower question of the best method of filling the one seat on the Imperial Council that is reserved for Muhammadans, and let us see what representation Punjab Muhammadans have actually had in the past in

[*Mr. Thompson ; Khan Bahadur Khwaja Yusuf Shah.*]

the Imperial Council. Three seats, as we know, are set apart for Punjab representatives, one for the Muhammadans, one for the landholders and one for the elected representative of the non-official members of our Council. Since the reform of the Councils, there have been 11 occupants of these seats. Of these, 7 have been Muhammadans, 3 Sikhs and only one a Hindu. At the present moment, too, the Punjab has another nominated representative in the gallant officer who stands for the Indian ranks of the Army. And he too is a Muhammadan. Now, Sir, I do not want to say that these figures do suggest or ought to suggest any conclusion at all. I will merely say that it seems to me that they might suggest to a Hindu critic that the proper line of reform would not be to convert the Muhammadan seat into an elected seat but to throw open the Muhammadan seat to all comers in order to make the system more elastic and to secure a more even distribution of communal representation.

"The supposed Hindu critic might also go on to argue that once the Muhammadan seat becomes elective it becomes permanent, and altogether he might feel that he would prefer to wait until he knows how his party is to stand when the constitution of the Council is next revised before he commits himself to a proposal of this nature. The cards are not yet tabled, and he might feel that it is not for him to be the first to throw down his hand.

"One point more before I close. It is a small one perhaps, but yet valuable as the verdict of this Council on the way in which the power of nomination has up to the present been exercised and as a comment on the remarks of the Hon'ble Khan Bahadur Muhammad Amin as regards the suspicion and distrust with which nomination is regarded. Since the Councils were enlarged, the non-official members have five times been called on to exercise their right of election to the Imperial Council. Three times they have elected a Sikh, and twice they have returned a Muhammadan, but on every occasion the gentleman on whom their choice has fallen has been a nominated member of this Council.

"That, Sir, is all I have to say, but I would make one final disclaimer of any desire to express an opinion on the merits of the proposal. I have merely made clear certain points which must be considered before the Hon'ble Members decide to make the recommendation which the Hon'ble Mover has asked them to do, certain points which I venture to think they must consider with due regard to their responsibilities to Government, to their constituencies and to themselves. And I feel sure that my Hon'ble friend the Mover would be the last man in the world to value votes cast in favour of his resolution without due regard for those responsibilities."

The Hon'ble Khan Bahadur Khwaja Yusaf Shah :—" Your Honour,—The principle underlying this resolution is this—that in other Provinces there is a special Moslem electorate for Provincial Councils from which members are returned to the Imperial Council. In the Punjab there is no such electorate given to the Muhammadans, and for this very reason in my opinion the present rule must stand unless a separate electorate is given to the Punjab. I think the resolution that my Hon'ble friend has moved is quite out of place, and I therefore regret to say that I have no reason to support it.

"In my humble opinion the present rule which empowers the Local Government to recommend a Muhammadan gentleman from the Punjab for a nomination on the Imperial Council is the safest so long as there are no special Muhammadan electorates in the Province. With all this I must say that the Local Government have on all the occasions tried to obtain the opinion of all the premier Moslem bodies, such as the Anjuman-i-Himayat Islam, Punjab Moslem League and the Anjuman-i-Punjab, and on all the occasions a gentleman has been selected out of the nominees whose names were sent by the representative bodies. Therefore, Your Honour, unless separate Muham-

[*Khan Bahadur Khwaja Yusaf Shah ; Khan Bahadur Saiyid Mehdi Shah ; Makhdum Sayad Rajjan Shah.*]

madan electorates are conceded to Muhammadans in the Province, this resolution in my opinion is out of place. I therefore regret to say that I am not in a position to support it. We first of all want a separate electorate because in all other Provinces Muhammadans have got a separate electorate and they can suggest a man from their electorates."

The Hon'ble Khan Bahadur Saiyid Mehdi Shah :—" I support the Hon'ble Nawab Sahib, because we have not yet got an electorate."

The Hon'ble Makhdum Sayad Rajjan Shah spoke in Urdu, a translation of which is as follows :—" Your Honour,—The resolution moved by the Hon'ble Mian Fazl-i-Husain is really an index of the Muhammadan public opinion in the Punjab, and not only this, the principle upon which it is based is very reasonable and sound. Two kinds of members are selected for official bodies—official and non-official—Government should have quite a free hand in the selection of official members, as they are its representatives. If the people were to demand that they would elect the representatives for Government, such a request should be deemed quite an unreasonable one. Similarly if the people were to put in a request saying that they were in the best position to gauge their representatives and that only those persons should be taken as such whom the people could confide in and rely upon, such a request on their part is, in my humble opinion, one which cannot be thrown out on any reasonable ground.

" I understand that at the time of nominating a Muhammadan from the Punjab to the Imperial Council the Government does consult two or three local Anjumans. But in the first place the local differences and factions which exist among the Muhammadans of the capital of the Punjab and its local Moslem Associations are no secret for Government, and in the second place Government is also not unaware that a large number of the leading Muhammadans in the Punjab desire to keep quite aloof in view of the mutual dissensions in these Anjumans. But even if it be taken for granted that these Associations are the exponents of the Lahore Muhammadans, there does not appear to be any reason to ignore the considerable number of Moslem Associations in the Mufassil. After all we Muhammadans who reside in the Mufassil have a right to give our opinion in this important matter. It is true that the two or three Moslem Anjumans of Lahore, which are consulted, include among its members some Muhammadan gentlemen from outside as well, but as a matter of fact on such occasions not even a very small minority of Mufassil Muhammadans, as salt in flour, take part in the meetings of the Anjumans. And I am prepared to say without fear of contradiction that the opinion which the Government gets on such occasions is in the main the expression of opinion by a few dozen Mussalmans of Lahore, the majority of whom are the common members of those Anjumans. In any case opinions are invited from these two or three Anjumans in question in an informal manner, and Government is not bound to go by their opinion, nor is any constitutional right of election conferred on the Anjumans.

" It is true that ever since the Punjab was conferred the privilege of sending a Muhammadan representative to the Imperial Council till the last nomination there has been no occasion for the Punjab to complain, but the point at issue is one of principle. It is quite possible that at times the Government nomination may be acceptable to the Muhammadan public opinion and at others it may not. If the Punjab Muhammadans, like their brethren in other Provinces are granted the privilege of electing their representative, the whole reponsibility will shift on the shoulders of the electors and Government will be spared all such complaints, while at the same time the Punjab Muhammadans will feel deeply grateful to Government for this kindness.

[*Makhdum Sayad Rajjan Shah* ; *Khan Bahadur Khwaja Yusaf Shah* ; *The President* ; *Khan Bahadur Mian Fazl-i-Hussain* ; *Mr. Thompson.*]

"The system of election has been introduced simply with a view to giving the people the full power of electing their trusted representatives, and when this principle has been accepted by Government and the Muhammadan gentlemen of other Provinces possess this right, there is no reason why the loyal and devoted Muhammadans of the Punjab should be deprived of it. The Muhammadans of the Punjab are fully confident that the Government will out of kindness accept this resolution."

The Hon'ble Khan Bahadur Khwaja Yusaf Shah:—"Your Honour,—I rise to a point of order. I think the first thing to be decided is whether a separate electorate is to be given to Moslems of the Punjab or not, otherwise how can we decide."

His Honour the President:—"The question is involved in the resolution. The resolution implies electorates—that certain bodies should elect implies that electorates should be provided."

The Hon'ble Khan Bahadur Mian Fazl-i-Hussain in reply said.—"So far as this resolution is concerned, Your Honour, it has received the support of two representatives of district boards, and it has been opposed by two non-official members who have not come in this Council by the right of election.

"The discussion with reference to this resolution has been largely due to the fact that the Hon'ble Member-in-charge has thought fit to supply a great deal of information with reference to the resolution that I moved.

"With reference to the point of personal explanation, I am sure it was entirely due to misunderstanding. I understood the Hon'ble Member-in-charge to say in a Garden Party that he would let me know as soon as he saw the files. I did not think he expected me to call at his office, otherwise I would have been delighted to avail myself of his offer.

"Now with reference to the points that he has placed before the Council on behalf of Government. Of course he has not given his own personal opinion nor any on behalf of Government. The first is—Can an electorate be constituted? My reply is that if Sind Muhammadans can constitute an electorate to return their representatives, there is no reason why the Punjab Muhammadans should not be able to do so. If the backward Bengal can create an electorate for the purpose, is it likely that the Punjab Muhammadans will not be able to do the same? So to my mind the difficulty of electorates is due to the fact that the rules and regulations of different Provinces where these electorates exist—copies of which will be in the Council Library—have not been consulted, otherwise the difficulty is to my mind not an insurmountable one. Then it was pointed out as an abstract from the blue book that the system of election is likely to favour persons who are seeking leadership, lawyers and persons of equally pushing nature, while opinions on the subject, so far as the public are concerned, are clear."

The Hon'ble Mr. Thompson:—"May I rise to make an explanation? The Hon'ble Member has misunderstood the passage. The point of the remark is not that it would give a chance to the classes mentioned, but that it would give a chance to those classes among Muhammadans which the corresponding classes among the Hindus and Sikhs would not possess."

The Hon'ble Mr. Fazl-i-Hussain:—"With reference to these comparative chances of the different communities, I will presently deal with them, and I hope in a way which Government will find now far more satisfactory than it was ten years ago. What I meant was that there are two evils that have to be faced, one is that class of pushing people who would go to the electorates in order to get themselves returned by their constituencies and the other class which the

[*Khan Bahadur Mian Fazl-i-Hussain*; *Mr. Thompson.*]

people in the press consider as equally obnoxious and to be discouraged, is the people who would go and seek for these nominations rather than go to the electorates. However, that is hardly the point before us, it is the difference between the systems of election and nomination.

"Now with reference to the question of over-representation of Muhammadans. I believe there was a great deal of feeling in 1909 when these reform schemes were introduced, but happily now these feelings between the two communities are not so much estranged as they used to be, and the Hindus as well as the Muhammadans realise that if one or two Hindus more or less went on the Imperial Council or on the Provincial Council, it would make no difference so far as the good government of this country is concerned and so far as the real and true advantages of India as a whole are concerned. We perfectly well know that although in the last elections out of the ten seats open to election five Muhammadans were returned and five Hindus were returned and out of the nominated seats only one-third were given to Muhammadans, but after all supposing that instead of two there were three Muhammadans and so on, the community would not have progressed more than they have done at present. I think it is a matter of satisfaction not only to the people but also to the Government that this reasonable state of feeling prevails in the Province and throughout India. Therefore, when it is pointed out to me that seven out of eleven members who have had from time to time seats on the Imperial Legislative Council on behalf of the Punjab were members of the Muhammadan community, it is, no doubt, a matter of which I would feel proud, but supposing it was reduced to five or six I do not suppose they would feel it very much. I confess I do not find my way to agree with the Hon'ble Member-in-charge upon this point when he says that it involves the taking away of the rights of Hindus or put it more correctly their chance of losing the possibility of a seat which at present is occupied by a Muhammadan."

The Hon'ble Mr. Thompson :—"May I again rise, Sir, to point out that I expressed no opinion. Consequently the Hon'ble Member cannot agree with me."

The Hon'ble Khan Bahadur Mian Fazl-i-Hussain :—"I did not mean at all to attribute that view to the Hon'ble Member-in-charge. On the contrary he expressed no opinion either personally or on behalf of Government. What I meant is that he pointed out certain possibilities for the Hindus to claim that they are under-represented. As I have said that there is not the slightest doubt that if these electorates are considered and discussed now the state of feeling is such that Hindus and Muhammadans among themselves would be very glad indeed to divide the honours equally in an honourable manner and that, to my mind, surely is not a consideration which is going to weigh so far as the enforcement of the present regulations is concerned, and I would say that the fact that one Muhammadan should be elected and not nominated should not give us a title to that seat which could not be set aside by Government as a seat which is open to nomination. This should not be misunderstood by the members of this Council. It is not really a question that the Hindu members of this Council have to consider—whether by acceding to this resolution, *i.e.*, introducing the principle of election where there has been nomination, they would do anything which would make permanent any grievance they may have or result in the over-representation of Muhammadans.

"Now, with regard to the question of there being separate electorates for the Muhammadans in the Punjab for the local legislature. So far as I can see it is hardly a question that arises out of my resolution, not the question of electorate for the representative on the Imperial Legislative Council but the question of separate Muhammadan electorate for the local legislature for election to the local Council, and at present I am not in a position to give any well-considered opinion on that subject. All that I am at present prepared to

[*Khan Bahadur Mian Fazl-i-Hussain*; *The President*; *Mr. Godley.*]

say is that, whether there is a separate electorate or not, this particular resolution can be put into effect independently of that. There are some who think that if there are no separate electorates probably it would give rise to irritation, but we all know really that wherever there is election there is some kind of irritation and in the question of religion it is sometimes exhibited, but even if the election were entirely restricted to one community, irritation would be the same as it would be in such Provinces where there are only Moslem electorates or Hindu electorates. So, in the end, I would urge that this resolution is not of any far-reaching importance or of any very great consequence, that it is extremely simple, and that it does not intend to establish a prescriptive right to any seat that the Government may choose to set aside to-morrow for the representation of our Hindu fellow-countrymen. All that is intended to accomplish is that the right which is given by the Government should be exercised in a way in which it is exercised in other places, that the anomaly should be removed and that any peculiar position in this matter, as in some others to which this Province is relegated, should not be allowed to exist. With these few remarks I put the resolution before the Council."

The resolution was put to the Council and carried, seven voting for the resolution and three against it.

Tribute to the Hon'ble Mr. Godley.

His Honour the President :—"Before the Council adjourns I would like to remind the members of the fact that this is the last meeting at which one of the oldest and most valuable members of the Council, the Hon'ble Mr. Godley, will attend. I believe he has been a member of this Council since 1910. It is sufficient for me to say how much the Punjab Education Department and all who are interested in the progress of education in the Punjab owe to him and how valuable his advice and assistance have been to this Council, and I hope the Hon'ble Members would like me to say in their behalf that we all wish him a long life and prosperity in his retirement which he has so well earned".

The Hon'ble Mr. Godley :—"I need hardly say that I thank Your Honour and the members of the Council very heartily for the kind expressions which you have thought fit to use in connection with my resigning my seat in this Council. I am afraid my part in the debates has not been a very prominent one, but I have answered a very large number of questions put by Hon'ble Members in their thirst for information on educational subjects at various times. I do not know whether those answers satisfied the curiosity and their thirst for information, but I never was able to discover from the expressions of the questioners whether my answers were as satisfactory as desired. Anyhow, I am sure they caused no interruption of our friendly relations.

"In this connection before we close, I would like to say that I have been, as Your Honour has remarked, a member of this Council since 1910, and I may be allowed to say that one agreeable feature of the debates in this Council, as it seemed to me, has always been the very friendly spirit which actuated them. There has been no acrimonious feeling and no sharp lines and party divisions. I am sure all the members of the Council will agree with me if I venture to express a hope that this state of things will long continue."

ADJOURNMENT.

The Council adjourned *sine die*.

LAHORE: S. W. GRACEY,

The 13th March 1917. *Secretary, Legislative Council, Punjab.*

Appendix A.

Statement showing the number of Honorary Magistrates and Sub-Registrars in the Ambala Division and the number of such posts held by Jats.

District.	Honorary Magistrates.	Sub-Registrars.	NUMBER OF JATS HOLDING THE POST.	
			Honorary Magistrates.	Sub-Registrars.
Ambala	18	6	*6	1
Karnal	5 (1 post vacant in Kaithal.)	3 (1 post vacant in Kaithal.)	†2	...
Rohtak	13	4	2	1
Gurgaon	6	5	...	...
Simla	*Nil.*	*Nil*	*Nil.*	*Nil.*
Hissar	7	5	...	...
Total ...	50	24	10	2

*5 of these are Jat Sikhs. }
†2 of these are Jat Sikhs. } These are the only Sikhs employed in either capacity.

Appendix B.

Statement showing the number of Hindus, Muhammadans and Sikhs employed in certain Head-quarters Offices in Lahore and other offices in the Punjab, answered by the Hon'ble Mr. J. P. Thompson to the question put by the Hon'ble Sardar Bahadur Sardar Gajjan Singh at the meeting of the Council held on the 22nd April 1916.

Serial No.	NAMES OF OFFICES.	1 Hindus.	2 Muhammadans.	3 Sikhs.	REMARKS.
1	Registrar, Co-operative Societies ...	3	3	...	
2	Financial Commissioners, Punjab ...	21	16	3	
3	Directors of Land Records, and Agriculture and Industries.	30	20	2	
4	District and Sessions Judges in the Punjab ...	195	248	32	
5	Punjab Irrigation Secretariat and subordinate offices.	383	339	53	
6	Punjab Public Works Department, Buildings and Roads Branch, and Superintending and Executive Engineers.	127	77	17	
	Total ...	759	703	107	

Appendix C.

Translation of Robkar of Revenue Extra Assistant Commissioner, dated 13th September 1891, together with the order of Mr. E. O'BRIEN, Deputy Commissioner, Kangra District.

AND their owners are entitled to cut the trees except in such areas as have been now during *ishtimal* made the property of their owners. This is the proper procedure. Therefore this report with the original *ijrai khewat* is forwarded for orders, and it is submitted that orders have been given that only large areas should remain as *kharij bachh* and that the trees situated therein shall be considered their property (*sic*); my submission therefore is that only those large areas shall be considered *kharij bachh* which have been entered in the name of owners since settlement. Orders on other points are clear; on this point only doubts should be cleared up.

On this the following instructions were issued by Rai Sahib :—

The report of the Tahsildar is in detail and reasonable; the *banjar* entered in the name of owners at last settlement in separate ownership is all previously *dakhil bachh*; the *kharij bachh ghas, bir, bhet*, &c., has been shown as *minhai* for the sake of convenience and equalizing the *bachh*; all this area should now also be *dakhil bachh*.

There remain those areas which have been attached to proprietary holdings since settlement. Of these all small areas such as fields, etc., will be *dakhil bachh*. The trees situated therein will belong to the owners; Government has not interfered. But in large areas which have been included in proprietary holdings on account of partition of *shamilat* or at the time of *ishtimal* in accordance with instructions, the trees will be the property (of Government). Now as before they should be *kharij bachh*. The trees should not belong to the people; but this area has been included in the assessment in the assessment papers; still it has been assessed to less than one-half *mohasili*; in my opinion these areas should remain as before *kharij bachh*. Whoever shall deposit the value (of the trees) should be allowed to break up (the land). I am pressing this matter because there are many *shamilat* areas which people have partitioned or by collusion had entered in their name in the *ishtimal* in order that they might get possession of the trees, which are Government property; although they have never felled them nor have they any right to fell them. Therefore, if the *zamindars* include any such areas in the *bachh*, then a note should be made in the margin that the trees belong to Government and not to the *zamindars*. Through the mere cunning of the *zamindars* in making any area *dakhil bachh* Government rights in trees should not be destroyed; nor were the *zamindars* ever entitled to such trees nor are they now. Areas which contained at last settlement *banjar* and *kharetar* and where there is an entry to that effect in the margin should not be made *dakhil bachh*. If the *zamindars* wish to include them in the *bachh* there is no objection; but, in any case, there must be a remark that the trees belong to Government, not to the *zamindars*; but in any area which has been converted into cultivated land out of the *shamilat* or out of a holding, the trees should belong to the owners, since all cultivated land has been included in the *bachh*; therefore, it is ordered that the original report should be submitted to the Deputy Commissioner for sanction.

(Sd.) R. A.

Dated the 13th September 1891.

I MOST certainly agree with the proposal of the Rai Sahib. All the large areas assessed at settlement will, in any case, remain *dakhil bachh*. In all large areas which since settlement have been included in proprietary holdings by means of partition or otherwise, if the owners were in the habit of taking the trees before, then, in any case, it is necessary that revenue should be assessed and that they should take the trees; but if before they had no right to take the trees and now they have partitioned the land merely with the object that, by reason of the land being attached to a proprietary holding and assessed to revenue they may become owners of the trees, then if they wish they can have these areas; but they can have them only on the conditions which were attached to the land before it became their property— *ur tarah se hai* (this is unintelligible) and small areas according to the report of the Revenue Assistant will, in any case, be *dakhil bachh*. Returned, for information, and action is to be taken accordingly.

(*True translation.*)

Appendix D.

(SEE ANSWER TO QUESTION NO. 6.)

Wholesale prices per maund of wheat at Lahore on the 15th June 1896—1916.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
1896.	1897.	1898.	1899.	1900.	1901.	1902.	1903.	1904.	1905.	1906.	1907.	1908.	1909.	1910.	1911.	1912.	1913.	1914.	1915.	1916.
Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
2 8 0	3 5 1	2 5 9	1 15 3	3 0 11	3 11 1	2 4 4	2 11 11	2 6 3	2 5 1	3 7 7	2 6 3	5 2 7	4 11 3	3 10 2	2 15 5	3 3 0	3 10 0	3 13 0	4 13 6	4 7 0

Appendix E.

(SEE ANSWER TO QUESTION No. 19.)

Statement showing the number of miles of metalled roads maintained by each of the district boards of the province and the grants from provincial revenues made to each board during the 5 years ending 1915-16.

Districts.	Mileage.	1911-12.	1912-13.	1913-14.	1914-15.	1915-16.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Hissar	50	1,030	1,030	7,588	31,847	2,500
Rohtak	170	24,400	24,400	26,400	82,400	36,400
Gurgaon	122	17.800	17,800	21,800	71,647	36,243
Karnál	96	20,200	20,200	20,200	72,047	36,758
Ambala	91	26,670	26,670	28,600	89.447	39,447
Simla	...	...	...	...	...	...
Kángra	...	...	...	...	40,000	12,000
Hoshiárpur	78	2,000	12,000	9,000	65,000	23,000
Jullundur	120	28,000	24,000	24,000	91,000	41,000
Ludhiána	128	15,000	12,000	15,000	64,000	32,000
Ferozepore	54	15,000	12,000	12,000	80,000	32,000
Lahore	36	16,550	16,550	16,550	73,050	33,050
Amritsar	94	10,000	10,000	10,000	56,500	21,500
Gurdáspur	43	5,000	5,000	5,000	42,000	15,000
Siálkot	58	14,900	14,900	14,900	54,900	25,900
Gujránwála	137	33,550	33,550	33,550	88,550	44,550
Ráwalpindi	40	5,000	550	550	63,000	10,000
Jhelum	5	3,000	5,450	5,000	56,000	14,000
Gujrát	23	11,500	12,000	12,000	59,000	16,000
Shahpur	80	23,500	30,000	27,000	46,000	16,000
Attock	48	10,000	12,000	11,450	69,000	14,000
Miánwáli	3	7,000	...	4,000	37,000	10,000
Multán	39	20,000	15,000	32.500	77 000	24,129
Muzaffargarh	21	...	15,000	20,000	36,000	17,000
Jhang	14	3,600	5,000	7,244	27,000	17,000
Dera Ghází Khan ...	2	16,400	2.000	12,000	19,000	20,871
Montgomery	24	28,000	13,000	...	91,000	11,000
Lyallpur ...	132	32,000	50,000	28,256	25,000	10,000
Total ...	1.708	3.20,100	3,90,100	4,04.588	16,07,388	611,348

NOTE.—In addition to the above grants, a grant of two lakhs was distributed by Commissioners in 1913-14, but the details of the distribution could not be obtained in time for inclusion in the statement. The statement, moreover does not include the special grants for new colony roads made in 1915-16 to the three boards as shown below :—

	Rs.
Gujrát	50.000
Multán	1.50,000
Montgomery	1,50,000

APPENDIX F.

(SEE ANSWER TO QUESTION No. 30.)

Statement showing the territorial distribution of the salt issued by the Northern India Salt Revenue Department over areas of consumption during the five years 1911-12 *to* 1915-16.

Description of salt.	AREAS OF CONSUMPTION.																	
	Delhi Imperial City.	Punjab, including Feudatory States.	North West Frontier Province.	Jammu and Kashmir.	British Baluchistan.	Afghanistan and Independent territory west of the Indus.	United Provinces of Agra and Oudh.	Provinces of Bihar and Orissa.	Bengal.	Eastern Bengal.	Hyderabad.	Central Provinces and Berar.	Rajputana.	Central India.	Sind.	Bombay.	Total.	REMARKS.
	Mds.	Mds	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	
1911-12.																		
Cis-Indus and Kalabagh Mines rock salt.	...	2,468,104	58,119	103,166	7,562	...	593,672	168,820	2,700	...	...	...	180	265	78,217	3,395	3,484,200	
Mandi rock salt ...	...	110,080	...	...	...		...	...	...	...	...	...	...	...	...		110,080	
Salt of the Sultanpur Salt Works.	...	3,603	...	...	...	...	28,382	...	...	...	...	...	...	...	...	...	31,985	
1912-13.																		
Cis-Indus and Kalabagh Mines rock salt.	15,050	2,401,424	38,677	89,558	7,283	...	689,579	171,664	4,500	...	...	900	92	641	47,924	6,168	3,473,460	
Mandi rock salt ...		93,037	...	...	...	...	...	...	...	...	...	...	...	...	...	...	93,037	
Salt of the Sultanpur Salt Works.	1,575	1,495	...	...	...	...	25,500	...	...	...	...	...	...	...	...	...	28,570	
1913-14.																		
Cis-Indus and Kalabagh Mines rock salt ...	18,900	2,465,445	93,079	106,973	4,100	...	601,949	175,273	5,129	...	...	500	316	...	37,267	2,250	3,510,145	
Mandi rock salt ...	...	94,357	...	...	...	...	...	...	...	...	...	...	...	...	...	...	94,357	
Salt of the Sultanpur Salt Works.	1,740	1,667	...	...	...	...	19,947	...	...	...	...	...	...	...	...	...	23,354	
1914-15.																		
Cis-Indus and Kalabagh Mines rock salt.	18,762	2,595,151	232,117	97,980	6,150	...	675,343	287,324	9,440	...	...	1,024	295	...	38,519	3,730	3,962,825	
Mandi rock salt ...	...	77,055	...	...	...	...	...	...	...	...	...	...	...	...	...	...	77,055	
Salt of the Sultanpur Salt Works	1,950	1,050	...	...	...	...	24,036	...	...	...	...	...	...	...	...	...	27,036	
1915-16.																		
Cis-Indus and Kalabagh Mines rock salt.	20,950	2,154,623	190,023	103,222	7,780	...	786,759	643,471	30,099	...	374	3,236	...	2,150	33,518	5,114	3,981,289	
Mandi rock salt ...	...	103,770	...	...	...	...	...	...	...	.	...	...	...	...	...	...	103,770	
Salt of the Sultanpur Salt Works.	4,716	1,280	...	...	...	...	27,874	3,884	...	...	...	...	...	...	...	...	37,754	

APPENDIX G.

(SEE ANSWER TO QUESTIONS NOS. 48 AND 49.)

Statement showing results of recruiting for the Indian Army from 1st August 1914 to 31st December 1916.

Serial No.	District.	Tahsil.	A. Sikhs.		B. Muhammadans.					C. Hindus.							D. Others.		Total.	Remarks.
			Jat Sikhs.	Others.	Baluchis.	Punjabis.	Hindustanis.	Rajputs.	Others.	Dogras.	Rajputs.	Jats.	Brahmans.	Ahirs.	Gujars.	Others.	Christians.	Other religions.		
1	Hissar ...	Hissar ...	...	...	1	...	47	155	25	...	44	553	28	29	6	242	...	...	1,130	
2		Hansi ...	...	...	10	...	10	307	68	...	35	548	51	24	17	129	...	...	1,199	
3		Bhiwáni ...	...	...	...	...	...	193	57	...	190	577	44	24	...	80	...	...	1,165	
4		Fattehabad ...	58	4	...	3	11	28	19	...	40	399	5	5	10	111	...	...	693	
5		Sirsa ...	182	53	...	...	...	9	68	...	11	177	5	3	...	168	...	...	676	
		District Total ...	240	57	11	3	68	692	237	...	320	2,254	133	85	33	730	...	...	4,863	
6	Rohtak ...	Rohtak ...	...	2	...	...	20	606	20	3	41	630	136	2	5	55	...	...	1,520	These figures are up to 31st May 1916 Subsequent figures not received.
7		Jhajjar ...	...	...	25	...	60	73	57	...	54	1,084	162	427	7	56	...	1	2,006	
8		Gohana ...	...	...	2	...	23	123	9	...	7	474	47	4	1	19	...	...	709	
9		Sonepat ...	...	...	...	...	11	12	16	...	10	571	71	...	11	29	...	...	731	
		District Total ...	...	2	27	...	114	814	102	3	112	2,759	416	433	24	159	...	1	4,966	
10	Gurgaon ...	Gurgaon ...	...	2	18	...	83	64	105	...	181	170	93	619	183	103	...	...	1,623	
11		Rewari ...	...	...	...	...	...	183	18	...	107	110		719	15	46	...	...	1,232	
12		Palwal ...	...	...	27	...	40	27	44	...	10	226	23	1	106	23	...	..	527	
13		Nuh ...	...	...	...	...	482	13	68	...	78	116	11	65	67	10	...	2	912	
14		Firozpur ...	...	...	...	...	426	...	...	...	...	5	3	...	1	5	...	...	440	
15		Ballabgarh ...	...	...	...	...	3	8	56	...	33	100	25	3	484	21	...	9	742	
		District Total ...	...	2	45	...	1,034	297	291	...	409	727	189	1,407	856	208	...	11	5,476	

Statement showing results of recruiting for the Indian Army from 1st August 1914 to 31st December 1916—continued.

District.	Tahsil.	A. Sikhs. Jat Sikhs.	A. Sikhs. Others.	B. Muhammadans. Balochis.	B. Muhammadans. Punjabis.	B. Muhammadans. Hindustanis.	B. Muhammadans. Rajputs.	B. Muhammadans. Others.	C. Hindus. Dogras.	C. Hindus. Rajputs.	C. Hindus. Jats.	C. Hindus. Brahmans.	C. Hindus. Ahirs.	C. Hindus. Gujars.	C. Hindus. Others.	D. Others. Christians.	D. Others. Other religions.	Total.	Remarks.
arnal ...	Karnal ...	27	10	...	...	...	96	33	...	63	60	13	...	...	33	...	...	335	
	Panipat ...	...	...	...	...	...	19	47	...	1	186	25	1	21	25	...	...	325	
	Kaithal ...	3	...	1	...	...	14	8	...	9	65	7	1	2	14	...	2	126	
	Thanesar ...	30	38	...	16	...	41	28	...	13	85	11	...	1	28	...	...	291	
	District Total ...	60	48	1	16	...	170	116	...	86	396	56	2	24	100	...	2	1,077	
bala ...	Ambala ...	73	47	...	...	...	7	13	1	15	5	5	...	...	19	...	...	185	
	Jagadhri ...	4	8	3	...	...	5	6	..	9	5	1	...	1	7	...	...	49	
	Naraingarh ...	11	24	...	...	...	11	5	...	29	4	6	..	2	10	...	...	102	
	Kharar ...	424	162	2	...	...	47	27	1	33	21	6	1	7	40	1	8	780	
	Rupar ...	445	137	...	22	1	20	39	...	12	1	10	...	2	2	2	4	697	
	District Total ...	957	378	5	22	1	90	90	2	98	36	28	1	12	78	3	12	1,813	
...	Simla ...	...	...	...	...	...	...	15	...	...	...	...	...	...	...	...	...	15	These figures are up to May 1916. Later figures have not been received.
	Kot Khai ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	Bilaspur State ...	...	...	...	...	...	1	...	221	106	8	86	...	3	...	...	...	425	
	Bashahr State ...	...	...	...	...	...	...	...	...	...	...	...	...	...	5	...	...	5	
	Nalagarh State ...	...	1	...	...	...	...	...	...	8	...	3	...	...	8	...	...	20	
	District Total ...	...	1	...	...	...	1	15	221	114	8	89	...	3	13	...	...	465	
	Palampur ...	...	...	...	2	...	...	...	1,037	...	...	...	...	...	...	...	...	1,039	Under Dogras are included Rajputs, Rathis, Brahmans, Jats and Ghirths, &c.
	Hamirpur ...	...	...	...	...	...	...	...	1,361	...	...	...	...	...	...	...	...	1,361	

...ngra ...	Dehra ...	...	2	...	2	...	...	...	567	...	...	...	...	...	...	...	...	...	571	
	Kangra ...	...	...	...	4	...	...	...	598	...	...	...	...	2	...	...	...	...	604	
	Nurpur ...	...	...	...	1	...	...	...	460	...	...	...	...	...	...	...	...	...	461	
	District Total ...	...	2	...	9	...	...	...	4,023	...	...	...	...	2	...	...	...	...	4,036	
...shiarpur ...	Una ...	60	40	...	...	...	1	6	15	27[illegible]	18	45	...	3	18	...	...	...	482	
	Garhshankar ...	263	22	...	...	...	56	28	2	184	31	9	...	...	97	...	...	...	692	These figures are up to May 1916. Later figures have not been received.
	Hoshiarpur ...	378	133	...	...	...	67	72	6	91	13	17	...	21	63	2	13		876	
	Dasuya ...	175	274	...	...	...	37	82	...	407	10	12	...	...	73	...	9		1,079	
	District Total ...	876	469	...	...	...	161	188	23	958	72	83	...	24	251	2	22		3,129	
...llundur ...	Jullundur ...	423	215	...	140	...	62	180	7	89	...	25	...	...	51	13	67		1,222	
	Phillaur ...	251	115	...	17	...	19	12	...	4	...	5	...	...	17	...	...		440	
	Nakodar ...	257	65	...	31	...	22	20	...	...	...	9	...	...	25	2	19		450	
	Nawashahr ...	344	178	...	...	...	47	57	...	22	1	11	...	...	51	...	...		711	
	District Total ...	1,275	573	...	188	...	150	269	7	65	1	50	...	...	144	15	86		2,823	
...udhiana ...	Ludhiana ...	802	399	...	[illegible]24	...	120	85	...	1	...	32	...	...	15	1	...		1,679	
	Samrala ...	359	126	...	69	...	23	35	...	...	...	8	...	...	13	5	...		638	
	Jagraon ...	540	255	...	92	...	48	57	...	...	...	17	...	...	12	4	...		1,055	
	District Total ...	1,701	810	...	385	...	191	177	...	1	...	57	...	...	40	10	...		3,372	
Ferozepore ...	Ferozepore ...	136	9	...	4	...	8	21	...	...	...	...	...	...	23	...	14		9	
	Zira ...	7[illegible]	15	...	...	...	13	44	...	...	...	1	...	...	1	4	...		206	
	Nathana ...	202	2	...	5	...	2	1	...	...	...	3	...	...	...	...	12		159	
	Moga ...	433	156	...	...	1	2	47	...	...	...	...	...	...	24	7	...		224	These figures are up to May 1916. Later figures have not been received.
	Muktsar ...	74	37	...	14	...	3	...	1	...	1	14	...	...	4	...	...		6[illegible]5	
	Fazilka ...	5	7	...	...	...	...	...	...	...	...	3	...	...	...	...	1		136	
	Abohar ...	...	1	...	...	...	...	...	...	...	5	...	...	...	...	...	3		13	
	District Total ...	929	227	...	23	1	28	113	1	...	6	21	...	...	42	11	30		1,432	

Statement showing results of recruiting for the Indian Army from 1st August 1914 to 31st December 1916—continued.

District.	Tahsil.	A. Sikhs. Jat Sikhs.	A. Sikhs. Others.	B. Muhammadans. Balochis.	B. Muhammadans. Punjabis.	B. Muhammadans. Hindustanis.	B. Muhammadans. Rajputs.	B. Muhammadans. Others.	C. Hindus. Dogras.	C. Hindus. Rajputs.	C. Hindus. Jats.	C. Hindus. Brahmans.	C. Hindus. Ahirs.	C. Hindus. Gujars.	C. Hindus. Others.	D. Others. Christians.	D. Others. Other religions.	Total.	Remarks.
e ...	Lahore ...	197	14	...	122	...	14	21	...	...	3	12	...	...	...	78	68	529	T ese figures are up to June 1916, Later figures have not been received.
	Kasur ...	207	47	...	11	2	20	72	...	...	...	5	...	...	25	72	58	519	
	Chunian ...	85	12	...	4	...	7	19	...	2	...	8	...	...	22	...	11	170	
	District Total ...	489	73	...	137	2	41	112	...	2	3	25	...	...	47	150	137	1,218	
ar ...	Amritsar ...	848	505	...	142	4	57	344	4	...	3	42	...	...	112	16	433	2,510	
	Tarn Taran ...	808	432	...	287	...	95	...	...	...	...	18	...	...	86	52	...	1,778	
	Ajnala ...	456	93	1	207	...	124	75	...	1	...	17	...	1	16	35	38	1,064	
	District Total ...	2,112	1,030	1	636	4	276	419	4	1	3	77	...	1	214	103	471	5,352	
ur ...	Gurdaspur ...	261	227	...	224	...	71	63	28	16	1	6	...	...	34	43	..	974	
	Batala ...	377	127	...	132	...	92	24	...	1	1	3	...	...	1	32	...	790	
	Shakargarh ...	214	62	...	114	...	143	101	...	268	4	41	...	...	42	13	...	1,002	
	Pathankot ...	20	39	...	33	...	22	5	...	133	1	16	...	...	49	4	...	322	
	District Total ...	872	455	...	503	...	328	*193	28	418	7	66	...	...	126	92	...	3,088	* 111 Gujars.
...	Sialkot ...	155	78	...	87	...	62	174	21	135	58	34	...	...	36	44	...	884	These figures are up to May 1916. La'er figures have not been received.
	Pasrur ...	156	14	...	24	...	5	29	...	2	...	8	...	...	4	16	...	258	
	Daska ...	89	3	...	17	...	14	35	...	24	7	4	...	...	4	32	4	233	
	Raya ...	291	151	2	32	1	35	49	...	2	1	7	...	...	5	29	...	605	
	Zafarwal ...	53	3	...	28	...	220	57	11	38	3	9	...	...	3	...	...	425	
	District Total ...	744	249	2	188	1	336	344	32	201	69	62	...	...	52	121	4	2,405	

Gujranwala ...	Gujranwala ...	96	78	...	27	...	...	46	...	2	4	...	...	...	11	8	...	272	These figures are up to May 1916. Later figures have not been received.
	Wazirabad ...	15	28	...	8	...	...	19	...	...	1	...	...	...	1	1	..	73	
	Hafizabad ...	5	3	...	4	...	...	9	...	...	...	...	...	...	1	...	...	22	
	Khangah Dogran ...	64	*407	...	5	...	...	26	...	6	1	...	...	...	13	95	...	617	* 387 Mazhbis.
	Sharakpur ...	12	†184	...	...	...	...	8	...	1	...	...	...	...	2	6	...	213	† 146 Labanas.
	District Total ...	192	700	...	44	...	...	108	...	9	6	...	...	...	28	110	...	1,197	
Gujrat ...	Gujrat ...	29	443	...	1,215	...	44	524	1	16	9	9	...	...	70	8	...	2,368	
	Kharian ...	76	63	...	2,591	...	747	1,228	...	10	...	6	...	...	2	2	3	4,728	
	Phalia ...	...	7	...	228	...	91	35	...	...	...	1	...	...	...	...	...	362	
	District Total ...	105	513	...	4,034	...	882	1,787	1	26	9	16	...	...	72	10	3	7,458	
Shahpur ...	Sargodha ...	82	63	12	107	...	42	26	...	...	...	6	...	..	16	89	...	443	These figures are upto March 1916. Later figures have not been received.
	Bhera ...	...	...	5	103	...	8	10	...	...	...	...	...	...	2	...	...	128	
	Shahpur ...	...	10	21	116	...	...	20	...	...	...	...	...	...	...	...	...	167	
	Khushab ...	...	17	23	‡765	...	65	19	..	...	...	...	...	...	...	...	...	889	‡ 505 Awans.
	District Total ...	82	90	61	1,091	...	115	75	...	...	...	6	...	...	18	89	...	1,627	
Jhelum ...	Jhelum ...	...	19	...	2,062	..	282	965	...	...	...	8	...	...	17	...	...	3,353	
	Pind Dadan Khan ...	...	...	...	1,073	...	276	412	...	...	...	17	...	...	21	...	...	1,799	
	Chakwal ...	...	50	...	1,258	...	512	792	...	...	...	28	...	...	52	...	...	2,692	
	District Total ...	..	69	...	§4,393	...	1,070	‖2,169	...	...	...	53	...	...	90	...	...	7,844	§ Gakhar 565; Moghal, 469; Jats 1,349; Awans 1,399; Gujars 366; Sayads 245. ‖ 303 Kashmiris.
Rawalpindi ...	Rawalpindi ...	33	...	...	1,245	..	667	628	...	...	...	43	..	...	...	...	...	2,616	
	Gujar Khan ...	...	50	4	1,086	...	1,151	1,205	...	...	...	66	...	...	12	...	...	3,574	
	Kahuta ...	...	43	1	737	..	1,133	744	...	...	...	181	...	...	13	...	...	2,852	
	Murree ...	...	...	...	1,655	...	...	248	...	...	...	22	...	...	...	...	...	1,925	
	District Total ...	33	93	5	¶4,723	..	2,951	2,825	...	...	...	312	...	...	25	...	...	10,967	¶ Gakhar [illegible]00; Moghal 375; Awans 824; Gujars 369; Sayads 248; Dhanial 350; Dhund 719; Satti 1,085; Qurishi 174; Pathans 41; Kethwals 124.

Statement showing results of recruiting for the Indian Army from **1st** *August* 1914 *to* 31*st December* 1916—concluded.

District.	Tahsil.	A. Sikhs. Jat Sikhs.	A. Sikhs. Others.	B. Muhammadans. Baluchis.	B. Muhammadans. Punjabis.	B. Muhammadans. Hindustanis.	B. Muhammadans. Rajputs.	B. Muhammadans. Others.	C. Hindus. Dogras.	C. Hindus. Rajputs.	C. Hindus. Jats.	C. Hindus. Brahmans.	C. Hindus. Ahirs.	C. Hindus. Gujars.	C. Hindus. Others.	D. Others. Christians.	D. Others. Other religions.	Total.	Remarks.
...	Attock ...	...	...	...	624	...	26	292	...	...	...	1	...	...	1	...	...	944	
	Fatehjang ...	...	36	...	676	...	450	388	...	...	...	...	...	...	2	...	...	1,552	
	Pindigheb ...	...	5	...	1,048	...	86	328	...	...	...	11	...	...	4	...	...	1,482	
	Talagang ...	...	6	...	1,476	...	63	364	...	...	...	4	...	...	8	...	...	1,921	
	District Total ...	..	47	...	3,824	...	625	1,372	...	...	...	16	...	...	15	...	...	5,899	
...	Mianwali ...	...	2	10	161	...	...	169	...	...	...	...	...	...	...	...	...	342	
	Isa Khel ...	...	...	2	22	...	...	318	...	...	...	...	...	...	...	...	...	342	
	Bhakkar ...	...	...	16	16	...	...	11	...	...	...	...	...	...	...	...	...	43	
	District Total ...	...	2	28	*199	...	...	†498	...	...	...	...	...	...	...	...	...	727	*168 Awans; 31 Jats. †442 Pathans.
...	Dipalpur ...	11	4	151	29	...	...	1	...	1	...	...	...	...	2	1	10	210	
	Pakpattan ...	1	12	20	21	...	2	...	...	...	...	...	...	...	3	...	1	60	
	Montgomery ...	5	7	27	75	..	35	13	3	...	5	...	...	...	39	12	44	265	
	Gugera ...	...	14	127	4	...	...	...	...	...	...	1	...	...	...	...	...	146	
	District Total ...	17	37	325	129	...	37	14	3	1	5	1	...	...	44	13	55	681	
...	Lyallpur ...	166	123	...	50	...	2	36	1	...	7	4	...	...	14	51	24	478	
	Samundri ...	63	46	...	27	...	8	3	...	...	...	3	...	...	7	30	16	203	
	Toba Tak Singh ...	59	36	...	27	...	2	16	...	1	2	1	...	...	4	29	21	199	
	Jaranwala ...	114	73	...	8	...	5	10	...	2	4	3	...	...	34	13	...	266	
	District Total ...	402	278	...	113	...	17	65	1	3	13	11	...	...	59	123	61	1,146	

Jhang ...	Jhang ...	...	...	41	1	...	...	19	5	...	...	...	...	...	...	...	...	66
	Chiniot ...	...	...	...	...	...	...	4	...	...	...	...	...	...	...	...	...	4
	Shorkot ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	District Total ...	...	...	41	1	...	...	23	5	...	...	...	...	...	...	...	...	70
Multan ...	Multan ...	...	...	...	...	...	...	59	...	...	...	...	...	...	5	...	...	64
	Mailsi ...	...	1	2	...	...	3	...	...	...	...	...	...	...	...	...	...	6
	Kabirwala ...	4	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	4
	Shujabad ...	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	1
	Lodhran ...	...	...	...	...	...	...	2	...	...	...	1	...	...	...	...	...	3
	District Total ...	4	1	2	...	...	3	62	...	...	...	1	...	...	5	...	...	78
Muzaffargarh ...	Leiah ...	...	...	10	15	...	...	3	...	...	...	...	...	...	...	...	...	28
	Sanawan ...	...	1	3	3	...	...	...	...	...	...	...	...	...	...	...	...	7
	Alipur ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Muzaffargarh ...	...	...	...	...	...	...	2	...	...	...	...	...	...	...	...	...	2
	District Total ...	...	1	13	18	...	...	5	...	...	...	...	...	...	...	...	...	37
Dera Ghazi Khan ...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	1
	GRAND TOTAL ...	11,090	6,207	567	20,680	1,225	9,075	11,669	4,354	2,824	6,374	1,768	1,928	979	2,560	852	895	84,247

Appendix H.

REVISED FINANCIAL STATEMENT SHOWING FIGURES UNDER MAJOR HEADS FOR THE YEARS 1915-16 TO 1917-18.

NOTE.

THE Revised Financial Statement differs from the advance copy supplied to Hon'ble Members on the 6th March in the following respects :—

REVISED ESTIMATES, 1916-17.

The provincial share of Ordinary Revenue has been reduced by half a lakh and that of Sale of Waste Lands by Rs 75,000, the total reduction under "I—Land Revenue" being thus Rs. 1,25,000. On the expenditure side a reduction of half a lakh has been made under "33—Famine Relief" and a lakh under "45—Civil Works—In charge of Public Works Officers." All these changes are the result of further information as regards actuals.

BUDGET ESTIMATES, 1917-18.

As foreshadowed in the Memorandum it has been found necessary to cut down the estimate under Ordinary Revenue owing to the failure of the winter rains and the provincial share has been reduced accordingly by four lakhs. Under transfers between Imperial and Provincial Rs. 10,70,000 have been entered as a non-recurring assignment on account of the profits of the Wheat Scheme, and a corresponding increase has been made under the expenditure head "26-A—Agriculture." In consequence of the continued absence of rain in any appreciable quantity it has been considered advisable to provide another lakh under "33—Famine Relief" to meet probable expenditure on fodder concessions. Owing to the worseness of the financial position entailed by the alteration under the Land Revenue head the expenditure budget has been curtailed by reducing the head "20—Police" to the extent of half a lakh and "45—Civil Works" by Rs. 3,75,000.

LAHORE :
The 12*th March* 1917.

O. F. LUMSDEN,
Financial Secretary to Government, Punjab.

REVISED FINANCIAL STATEMENT SHOWING FIGURES UNDER

HEADS OF ACCOUNT.	Actuals, 1915-16.	Budget, 1916-17.	Revised, 1916-17.	Budget, 1917-18.
	Rs. 1,000	Rs. 1,000	Rs. 1,000	Rs. 1,000
Opening balance	52,21	60,23	63,55	1,03,08
Provincial Revenue and Receipts.				
I—Land Revenue	1,39,89	1,33,37	1,47,11	1,40,31
IV—Stamps	29,06	29,00	30,00	30,50
V—Excise	35,30	31,82	37,50	38,67
VI—Provincial Rates	31	29	37	30
VIII—Income Tax	9,28	11,70	11,96	12,90
IX—Forest	17,27	15,41	15,58	15,74
X—Registration	3,56	3,25	3,68	3,58
XII—Interest	2,46	2,66	2,46	2,44
XVI-A—Law and Justice—Courts of Law	5,68	5,28	6,90	7,00
XVI-B—Law and Justice—Jails...	4,44	4,00	4,89	4,38
XVII—Police	1,99	2,82	2,58	2,18
XIX—Education	4,91	5,05	5,11	5,24
XXA—Medical	40	46	41	40
XXB—Sanitation	38	70	97	81
XXI-A—Agriculture	2,27	1,94	2,09	2,41
XXI-B—Scientific and Miscellaneous Departments ...	27	29	32	30
XXII—Receipts in aid of Superannuation	1,02	1,00	80	80
XXIII—Stationery and Printing	82	1,10	98	1,14
XXV—Miscellaneous	4,30	3,60	4,81	5,46
XXIX—Irrigation—Major Works. — Direct Receipts— Civil	1	...	3	1
XXIX—Irrigation—Major Works. — Direct Receipts— Public Works ...	1,19,01	1,27,50	1,32,75	1,35,50
XXIX—Irrigation—Major Works. — Indirect Receipts— Portion of Land Revenue due to Irrigation.	53,96	51,00	54,68	61,00
XXX—Irrigation—Minor Works and Navigation. — Civil	17	12	28	46
XXX—Irrigation—Minor Works and Navigation. — Public Works	50	80	60	50
XXXI—Civil Works ... — Civil	1,58	1,63	1,81	1,75
XXXI—Civil Works ... — Public Works	2,03	1,80	2,10	2,10
Transfers between Imperial and Provincial (*vide* Appendix A).	47,65	36,85	36,66	43,52
Total Provincial Revenue and Receipts ...	4,88,52	4,73,44	5,07,43	5,19,40
GRAND TOTAL ...	5,40,73	5,33,67	5,70,98	6,22,48

MAJOR HEADS FOR THE YEARS 1915-16 TO 1917-18.

HEADS OF ACCOUNT.	Actuals, 1915-16.	Budget, 1916-17	Revised, 1916-17.	Budget, 1917-18.
Provincial Expenditure.	Rs. 1,000	Rs. 1,000	Rs. 1,000	Rs. 1,000
1—Refunds and Drawbacks	87	97	1,08	92
2—Assignments and Compensations	33	37	34	39
3—Land Revenue	49,47	51,44	47,73	51,13
6—Stamps	89	87	89	89
7—Excise	1,13	1,30	1,22	1,29
10—Income Tax	6	14	13	14
11—Forest	9,24	10,00	9,47	11,34
12—Registration	1,26	1,24	1,27	1,30
13—Interest on Ordinary Debt	2,01	2,05	1,97	2,05
18—General Administration	12,41	12,64	12,71	12,66
19-A—Law and Justice—Courts of Law	47,44	46,56	45,27	46,74
19-B—Law and Justice—Jails	17,94	18,28	18,46	19,46
20—Police	64,25	70,11	65,31	70,14
22—Education	44,10	42,76	42,53	46,32
24A—Medical	12,41	9,44	8,71	11,05
24B—Sanitation	7,25	7,25	8,36	7,67
26-A—Agriculture	11,83	12,86	12,33	24,45
26-B—Scientific and Miscellaneous Departments ...	1,39	1,62	1,46	1,75
29 Superannuation Allowances and Pensions ...	23,15	25,34	25,04	26,68
30—Stationery and Printing	7,65	8,22	7,90	8,47
32—Miscellaneous	3,67	8,81	5,18	11,75
33—Famine Relief	1,58	...	5,80	1,85
36—Reduction or Avoidance of Debt	1,40	1,40	1,40	...
42—Irrigation—Major Works—Working Expenses—Civil ...	1	...	...	...
42—Irrigation—Major Works—Working Expenses—Public Works ...	51,75	51,50	52,08	50,48
42—Irrigation—Major Works—Interest on debt ...	36,19	37,38	36,97	37,62
43—Minor Works and Navigation—Civil	43	46	68	78
43—Minor Works and Navigation—Public Works ...	1,60	1,40	2,03	2,77
45—Civil Works ... Civil	13,78	13,58	11,16	12,72
45—Civil Works ... Public Works ...	51,69	40,27	40,42	54,58
Total Expenditure ...	4,77,18	4,78,26	4,67,90	5,17,39
Closing balance	63,55	55,41	1,03,08	1,05,09
GRAND TOTAL ...	5,40,73	5,33,67	5,70,98	6,22,48

APPENDIX A.

Details of transfers between Imperial and Provincial Revenues.

—	Accounts, 1915-16.	Budget, 1916-17.	Revised, 1916-17.	Budget, 1917-18.	Remarks.
	Rs. 1,000	Rs. 1,000	Rs. 1,000	Rs. 1,000	
ssignments from Imperial to Provincial—					
Recurring—					
(1) Fixed adjusting entry	4,86	4,86	4,86	4,86	
(2) In connection with the Famine Insurance Scheme	1,40	1,40	1,40	...	
(3) Assignment for Education	4,25	4,25	4,25	4,25	
(4) Further assignment for Education	3,38	3,38	3,38	3,38	
(5) " " "	75	75	75	75	
(6) Contribution for University	35	35	35	35	
(7) Assignment for the improvement of pay and training of teachers ...	...	...	...	1,75	
(8) Assignment for Sanitation	4,00	4,00	4,00	4,00	
(9) Assignment for the improvement of the Sanitary services	22	22	22	22	
(10) On account of the Imperial share of the sale-proceeds of sites for shops and residences in towns in the Punjab.	1,52	1,06	3,03	76	
(11) For relieving Municipalities of Police charges	5,22	5,22	5,22	5,22	
(12) For remission of certain recoveries from local bodies	3,04	3,04	3,04	3,04	
(13) Assignment in connection with the provincialisation of the salaries of officers of the Civil Veterinary Department.	1,00	1,00	1.00	1,00	
(14) Provincialisation of the charges of the Camel Specialist	...	31	31	31	
(15) Assignment in connection with remission of appropriations from cesses...	2,08	2,08	2,08	2,08	
(16) Assignment to compensate Provincial Revenues for the loss of income from the recovery in stamps of fees for the inspection of records.	10	10	10	10	
(17) Assignment to meet the expenditure for the grants of Rs. 100 per annum each to the holders of titles Mahamahopadhyaya and Shams-ul-ulama.	1	1	1	1	
(18) Assignment for a grant to the Lawrence Military Asylum, Sanawar ...	40	40	40	40	
(19) Assignment for the Lawrence Memorial School, Murree	12	12	12	12	
(20) In connection with the creation of the new Province of Delhi ...	13	13	13	13	
(21) Assignment in connection with the surrender by the Local Government of Rs. 1 crore out of the Provincial balances.	3,50	3,50	3,50	3,50	
(22) Assignment for the scheme for the import of Charas and Bhang in bond from the Punjab into Delhi.	...	...	...	13	
	36,33	36,18	38,15	36,36	
N-recurring—					
(23) To bring the net Provincial Revenue from Irrigation to 41 lakhs ...	11,27	3,32	...	...	
(24) On account of the Imperial share of the contribution to the Walker Hospital, Simla.	12	6	6	...	
(25) For Archæological expenditure	12	...	5	...	
(26) For maintenance and equipment of science laboratories of the Islamia College, Lahore (for 3 years).	30	30	30	...	
(27) To meet non-recurring expenditure in connection with the provincialisation of the appointment of Camel Specialist at Sohawa.	...	2	2	...	
(28) In connection with expenses incurred by the Salvation Army in acquiring certain buildings in Simla.	5	...	...	...	
(29) For installing a water ram at the tomb of Lala Rookh at Hasan Abdal	...	...	1	...	
(30) For the Dhar housing scheme	...	...	1,61	...	
(31) Assignment on account of profits from Wheat Scheme	...	...	...	10,70	
	11,86	3,70	2,05	...	
Total assignments from Imperial to Provincial ...	48,19	39,88	40,20	47,06	
ssignments from Provincial to Imperial—					
Recurring—					
(32) On account of change in classification of the charges of P. W. Section of the Account Office.	23	23	23	23	
(33) On account of the Provincial share of the enhanced receipts from Excise	...	55	55	55	
(34) On account of the Provincial share of the enhanced receipts from Income-tax.	...	2,25	2,25	2,25	
(35) On account of cost of treasure guards (Police or Barkandaz) employed in the Public Works Department.	31	...	51	51	
Total assignments from Provincial to Imperial ...	54				

MEMORANDUM BY THE FINANCE MEMBER.

Part I.

THE first part of this memorandum deals with the general financial position of the Province in the current and ensuing years.

2. The following table affords a general view of the position :—

	1915-16.		1916-17.		1917-18.
	Revised.	Actuals.	Budget.	Revised.	Budget.
	(Rs. 1,000.)	(Rs. 1,000.)	(Rs. 1,000,)	(Rs. 1,000.)	(Rs. 1,000.)
Opening balance	52,21	52,21	60,23	63,55	1,02,83
Revenue	4,85,34	4,88,52	4,73,44	5,08,68	5,12,70
Expenditure	4,77,32	4,77,18	4,78,26	4,59,40	5,09,94
Closing balance	60,23	63,55	55,41	1,02,83	1,05,59

The difference of about 3 lakhs between the actuals and the revised estimates of Revenue for 1915-16 is mainly accounted for by unexpected increases in the last few weeks of about a lakh each under the heads V—Excise and IX—Forests and of half a lakh under XXV Miscellaneous. These increases were however counterbalanced by a decrease of 3½ lakhs under XXIX—Irrigation—Major Works—Direct Receipts and the balance would accordingly have been practically unchanged, had it not been for the operation of the rule under which this Province receives an assignment when necessary to bring the nett Provincial Irrigation Revenue to 41 lakhs. The total expenditure estimate was extremely accurate and there were few important differences under the various Major Heads apart from an under-estimate of 1¼ lakhs under 42—Irrigation—Working Expenses and a reduction in expenditure of about one lakh under 20—Police.

REVISED ESTIMATES, 1916-17.

3. When the budget was framed for the current year prospects were distinctly gloomy. A poor monsoon had been followed by an almost complete failure of the winter rains. Agricultural operations on which the prosperity of this Province so largely depends were seriously menaced not merely in respect of crops but also as regards the cattle which do not enjoy to the same extent the comparative protection afforded by the canals. In addition to these serious internal conditions the shadow of the Great War overhanging the Province was a factor which could not be ignored in estimating income. It was thus essential that the budget as framed should make full allowance both for local conditions and for the effects of the world-embracing conflagration. As the year progressed however it became evident that the dismal expectations would not be realised. The Great War cloud, it is true, still hangs overhead, but its effect on provincial revenues has been singularly slight, while the other clouds dissolved in rain so copious during the monsoon period that complaints of an excess began to make themselves heard. As a pleasing result the estimates of revenue framed for the current year have proved to be substantially below the mark. As a matter of fact money has been flowing in with such rapidity—thanks to the excellence of the kharif—that several changes have had to be made on the original revised figures. As an example it may be mentioned that one district which estimated collections of suspensions amounting to Rs. 25,0 0 actually paid about one and three-quarter lakhs. While the largest increase is naturally to be

found under the head Land Revenue, practically every head of any importance shows a welcome advance on the original estimates. The most striking exception will be found under XVII—Police and for the reasons given in last year's memorandum this decrease is itself a matter for congratulation indicating as it does a reduction in the number of punitive posts quartered on villages in consequence of habitual misconduct.

4. The increase under Vd—Excise is deserving of special note. It is partially accounted for by increase duties but its steady growth points to general prosperity. In framing the budget estimate under this head three factors were taken into consideration—(a) the poor agricultural prospects affecting the spending power of the community, (b) the reduction in consequence of the war of the number of troops permanently stationed in the Punjab, and (c) the spread of the temperance movement. It was anticipated that the cumulative effect of these three factors would cause a reduction of consumption equivalent to three and a half lakhs of revenue, but events have shown that in place of a diminution a rise of one and three-quarter lakhs may be expected. There appear to be no grounds for supposing that in spite of all the efforts of temperance societies and reformers and the various restrictions placed by Government upon sale at fairs, &c., the liquor habit is spreading; the increased consumption seems to be due simply to the fact that habitual consumers in consequence of the good kharif and high prices obtained for produce of all kinds have been able to spend more money on this form of luxury, while, thanks to the efforts of the special preventive department, supplies of illicit spirit have been curtailed. No explanation has been furnished of the expansion as regards malt liquors but it may be assumed that it is largely caused by the substitution of local beer for the imported article owing to increased charges and difficulties of supply.

5. The growth under the head XVI-A—Law and Justice—Courts of Law is mainly confined to the Minor Head "Fines and Forfeitures" and the reason for the increase is not very obvious. The crusade against short terms of imprisonment especially in the case of first offenders may possibly contribute to the result but the figures appear also to be evidence of the general prosperity, fines being paid in preference to the option of imprisonment. It is also suggested that when money is plentiful many petty cases are taken to court which would otherwise be settled in the village. Under XVI-B the jail receipts are swollen by large orders placed by the military authorities for supplies of various articles such as blankets. The nett cost to the Province of the maintenance of the large number of evil-doers is still considerable and every increase on the receipt side is to be welcomed, provided it is not accompanied by a corresponding rise of expenditure.

6. The large improvement under XXIX—Irrigation is highly satisfactory. Part of it follows as a natural corollary from the increase under I—Land Revenue, but a considerable part is due to actual extension of irrigation on the Triple Canal System and further increases on this account are anticipated in next year's budget.

7. On the expenditure side every effort continues to be made to conserve provincial revenues. It will be remembered that the budget as framed even after the drastic curtailments rendered necessary by the conditions which then obtained failed by nearly five lakhs to keep within the limits of the estimated income. As was explained at the time however this deficit was largely nominal representing as it did a reserve of five lakhs for unforeseen contingencies and the assurance was given that this reserve would not be utilized save for urgent necessity in order that there might be no trenching on the provincial balance. Though this special restriction was rendered superfluous by the great improvement in receipts, the promise has been faithfully redeemed and it is anticipated that the expenditure for the year will fail to reach even the attenuated figure proposed exclusive of this reserve and that the provincial balance will as the result of this year's working be some thirty-nine and a quarter lakhs better than the opening balance which in itself was as pointed out in paragraph 2 of this memorandum about $3\frac{1}{4}$ lakhs better than expectation.

8. An examination of the Major Heads will show that expenditure has been reduced under most of the important heads. Improved conditions rendered it possible to discontinue after June the payment of grain compensation allowance and in several districts such payments automatically ceased the previous month. Considerable savings were made possible under various heads owing to the placing of the services of so many officers at the disposal of the military authorities in connection with the war. The only head exhibiting a serious increase in expenditure is 33—Famine Relief due to the large advantage taken of the system of fodder concessions. While the extensive network of canals is sufficient to assure the Province under ordinary circumstances against the horrors of famine, any prolonged scantiness of rainfall seriously affects the fodder supply and special measures become essential in certain districts if the lives of the cattle are to be preserved. These fodder concessions have been greatly appreciated and though the expenditure involved is considerable, it may safely be said that even from the economic point of view it is thoroughly sound.

9. The largest absolute decrease will be found under 20—Police. Though a substantial portion of the reduction is accounted for by the discontinuance of grain compensation allowance payments, considerable economies have been effected in contingent expenditure while the diminution in the number of punitive posts helps to improve the figures.

10. The difference in the totals under 3—Land Revenue is also appreciable but it is distributed under a number of heads as explained in the second part of this memo. and need not be discussed here. Under the head 45—Civil Works—Civil the decrease is in large measure due to the introduction in the Rawalpindi Division of the consolidated grant to District Boards, in places of various grants for specific purposes, the general grant being debited to the head 32—Miscellaneous.

11. There is a small but very satisfactory decrease under 30—Stationery and Printing which calls for a few words of explanation in view of the enormous rise in the cost of paper. All departments were asked to cut down their indents to the smallest possible amounts and to take all precautions against wastage. A small informal committee met at Simla to discuss methods of reducing consumption and various suggestions then made have been adopted. Wherever this has been found practicable cheaper qualities of paper are being employed; forms have been reduced to half their previous size whenever this could be done without sacrifice of utility; the circulation of all reports, returns and reviews has been curtailed; and efforts are being made to diminish the quantities of paper required for the Gazette by limiting the number of officers to whom complete copies will be sent. Other minor improvements have been effected and though it is not possible for the reduction of expenditure to keep pace with the continued increases in price, the measures taken have considerably curtailed the loss which would otherwise have been incurred.

12. None of the increases on the side of the account appear to require discussion here. The details will be found under the respective heads in the second part of this memorandum.

BUDGET FOR 1917-18.

13. The budget has been framed on optimistic lines, but the almost complete failure of the winter rains up to date is seriously affecting the prospects of what at one time promised to be a bumper spring crop and it will probably be necessary to reduce the estimates to some extent—a process which involves a corresponding curtailment of expenditure in order to avoid any drawal on the provincial balance. Though it has been possible to find room for various schemes of very urgent desirability, the general orders restricting expenditure to the anticipated income are still in force and any falling off of receipts must be accompanied by a *pro tanto* limitation on the debit side.

14. While it is still expected that the irrigated crops will prove good and that the riverain harvest will be fair, the higher lying unirrigated

lands have already suffered appreciably from the drought, though, thanks to the long continuance of the past monsoon, the position is not as bad as might have been expected. To some extent too any losses will be offset by the good prices obtainable for agricultural produce, while districts which have done their duty in connection with the war are benefitting by the large sums of money remitted by those employed by the military authorities in various capacities. On the whole therefore though the early hopes of a record harvest cannot now be maintained, there is every reason to expect a fair outturn and the general position does not warrant a gloomy budget. The excellence of the fodder crops last kharif has been a great asset during this present period of drought.

15. Though the present figures will require some modification before they assume their final form, they will even then be of a satisfactory character. The estimated income as shown amounts to Rs. 4,79,88,000 to which has to be added Rs. 32,82,000 representing the nett result of transfers between Imperial and Provincial revenues. The total expenditure has been assumed at Rs. 5,09,94,000, thus allowing for a small surplus of about 2¾ lakhs.

16. Prior to any discussion of the figures under the various heads attention may be drawn to the changes in the form of the budget. It will be noticed that the heads XX and 24—Medical now appear as XX-A and 24-A—Medical and XX-B and 24-B—Sanitation. This alteration has been made under orders of the Government of India and the new classification will enable those interested to see at a glance what the exact position is. The second change is of much greater importance to the Province generally. It involves the disappearance of the familiar figure of Rs. 1,40,000 under the head Reduction or Avoidance of Debt. The figure will also be found missing in the list of recurring contributions from Imperial to Provincial. This sum represented the yearly insurance against famine payable by the Government of India until the total credit reached 10 lakhs. From the point of view of provincial finance this system was not thought to be disadvantageous so long as two famines did not succeed each other at a short interval. But recent experience as regards fodder concessions which are debited to this head has shown that so far as this Province is concerned the system was throwing a heavy burden on the revenues. The credit balance at the close of 1915-16 was *nil*, so that all that was available to meet the heavy expenses of the current year was the Rs. 1,40,000 assignment *plus* the assistance given of one-half of the expenditure incurred above the amount at credit. Under the new system 33—Famine Relief will become an ordinary divided head, ¾ths being debitable to Imperial and the remaining ¼th being borne from Provincial revenues. Had this system been in force during the current year the Province would have benefited to the extent of Rs. 2,80,000, and though year by year the probability of a serious famine is reduced by the expansion of canals and improvements in the way of well irrigation, any protracted failure of the rains will involve fodder scarcity, and the payment of consequent charges in the ratio mentioned should in the long run prove more advantageous to the Province than the discarded scheme having for its object the gradual building up of famine credits.

17. On the receipt side of the accounts it will be seen that under the majority of heads allowance has been made for gradual expansion and this despite the fact that for budget purposes it is assumed that war conditions will obtain throughout the year. Exceptionally, small decreases will be found under X—Registration, XVI-B—Jails, XVII—Police, XX-B—Sanitation, XXX—Irrigation—Minor Works and Navigation (Public Works), XXXI—Civil Works—Civil. In all cases, however, the reductions are of trifling amount. In the case of the first named the decrease is ascribed to a probable falling off owing to improved agricultural conditions in the number of documents registered. If this explanation be correct the reduction is really a matter for congratulation and a similar remark applies to the figures under XVII—Police where a decrease of Rs. 38,000 under Punitive Police is anticipated. The jail figures allow for some falling off from the exceptional demands made by the military authorities during the present year. The Sanitation decrease is not due to any expected check in progress but is caused by the omission of a special credit of

Rs. 23,000 to the Plague Disinfection Depôt. The Irrigation Budget XXX—Minor Works and Navigation (Public Works) assumes a decrease of Rs. 10,000 from the Dane Dam and Canal, while the small reduction of Rs. 6,000 under XXXI—Civil Works—Civil is the result of several unimportant variations.

18. No reference has so far been made to the only large decrease which occurs under the head I—Land Revenue. The reason for this is that the decrease is purely apparent. To arrive at the real position it is necessary to add the portion of land revenue credited to the Irrigation Head XXIX—Major Works, and if this be done the decrease of 4 lakhs is at once converted into a surplus of over two and a quarter lakhs. With the extension of irrigation, the portion of land revenue credited under head "XXIX" naturally tends to expand.

19. The increases on the income side do not call for special remarks. Under IV—Stamps, VIII—Income-Tax, XIX—Education and XXI-A—Agriculture the figures represent normal progress on the basis of the Revised estimates for the current year. The small addition to XXIII—Stationery and Printing is accounted for by the fact that greater use is being made of jail presses. The total under XXIX—Irrigation—Major Works allows for extension of the irrigated area by means of the new canal. The Excise figures allow *inter alia* for the enhancement of the duty on opium.

20. On the expenditure side the substantial increase is largely explained by the inclusion of some 30 lakhs of unallotted expenditure which after examination by the Finance Committee now finds a place in the budget.

As might have been expected the head which has benefited most from the improved conditions is 45—Civil Works—Public Works,—a head which as explained last year generally affords a fairly good indication of the state of the provincial finances. In the increase of 17 lakhs provision is made for various projects which, though of urgent desirability, had to be deferred on account of the financial stringency. Under the sister portion 45—Civil Works—Civil the grants for Colony roads have again been included and a sum has been set aside for certain payments to be made to the States of Koti and Keonthal.

21. Under most of the other heads which exhibit substantial increases provision has been made for grain compensation allowances. Under 3—Land Revenue a special sum of $1\frac{1}{2}$ lakhs has been entered in connection with Thal Survey operations. The figures under XI—Forests allow for larger expenditure in connection with the removal of timber by Government agency and for the development of new irrigated plantations. Under 19-B—Law and Justice—Jails provision is made for the continuance of high dietary charges and for the purchase of increased amounts of raw material for the manufacture of blankets required by the military authorities. The budget figures under 20—Police have no sinister significance. Apart from the considerable sums included on account of grain compensation allowances they are mainly the result of an allotment of Rs. 2,30,000 towards the scheme for the reclamation of the criminal tribes.

22. The comparatively large totals under the heads 22—Education and 24-A—Medical require a word of explanation. The former includes an extra lakh in grants-in-aid with the addition of the new recurring and welcome assignment of $1\frac{3}{4}$ lakhs from the Government of India for improving the training and pay of teachers The Medical head makes provision for the extra maintenance charges which result from the completion of the King Edward Memorial Scheme and also for the payment of a special grant of one lakh to the fund to enable it to clear off all surplus expenditure. This lakh, it may be mentioned, was granted to assist in the scheme for opening cheap grain shops, but as it was not required owing to the improvement in the position it is being recently returned to Government.

23. Under 24-B—Sanitation last year's grant of 3 lakhs to the Sanitary Board has been increased to 4 lakhs while provision has also been made for expenditure on plague, though it is hoped that the Province may continue to enjoy its present comparative immunity from that disease. The Agricultural Department continues to expand and as its importance to the community is unquestioned every effort has been made to supply its wants. This head includes expenditure in connection with the co-operative movement, and provision has been made for the much-needed strengthening of the staffs. The large increase under 32—Miscellaneous is mainly represented by the reserve fund of 5 lakhs, but it also includes a lakh for development grants to District Boards and also a sum of Rs. 40,000 to complete the introduction of the Copying Agency Scheme.

24. The expenditure has been entered on generous lines and represents an addition of no less than 40 lakhs on the Revised. Though some reduction will be necessitated by the continued holding off of the rains the balance should enable the various departments to make appreciable progress during the coming year. In view of the fact that, as explained by the Hon'ble Sir W. Meyer in the Imperial Council, "the financial history of the provinces must continue to be one of severe restriction of expenditure so long as the war lasts," the sanctioned provision must be regarded as highly satisfactory.

25. The statement (Appendix A) containing details of transfers between Imperial and Provincial revenues does not require any lengthy explanation. Reference has already been made to the disappearance of the recurring grant of Rs. 1,40,000 in connection with the Famine Insurance Scheme (paragraph 16) and to the new assignment of Rs. 1,75,000 for the improvement of the training and pay of teachers (paragraph 22). The reduction in the amount of the grant in connection with the sales of town sites is a natural corollary of the reduced estimates under that sub-head. The additional recurring assignment of Rs. 13,000 granted on account of the scheme for importing charas and bhang in bond into the Delhi Province is self-explanatory. Import in bond is admissible under the rules, but at the time of the separation of the Delhi Province no allowance was made in the terms of settlement for the possible introduction of this system and up to the present time the duty has been credited to provincial revenues. The alteration proposed by the Delhi authorities thus involved a loss of receipts and on the representation of this Government an assignment has been granted as compensation on the basis of the Delhi consumption from this Province during the past three years. Two small non-recurring grants have been received in the course of the year and recently a sum of Rs. 1,61,000 has been credited to meet certain expenses connected with the Dhar Housing Scheme which forms part of the general proposal for the improvement of Simla. This money has been placed at the disposal of the Municipal Committee, Simla.

26. During the year the Government of India found it necessary to raise the rate of interest on the loans made to Provincial Governments and the minimum rate at which loans can be granted to local bodies, &c., has been fixed at 5 per cent. with effect from 1st October 1916 as compared with 4 per cent. the rate previously in force. Local Governments were allowed the option of increasing the rates at which takavi loans were granted but, after full consideration, it was decided that for the present no extra charge should be made to cultivators. Owing to the good rains there was an exceptionally brisk demand for this form of assistance and an application had to be preferred for an increased grant of 2¼ lakhs.

27. The special income-tax assessing agency to which a reference was made in last year's memorandum has been employed during the year in certain towns of the Lahore and Jullundur Divisions. A report of the results has not yet been received, but it is anticipated that its labours will produce a more equitable as well as a more complete assessment. The income-tax machinery is by no means perfect but improvements at no dis-

tant date were foreshadowed in the Hon'ble Finance Member's recent speech introducing the Imperial Financial Statement for 1917-18.

28. The local Finance Department has had a busy year and various changes have been introduced which it is hoped will prove beneficial. Perhaps the most important measure has been the introduction of the system whereby grants to District Boards are made in a consolidated form for a term of years. The change does not affect educational grants which will continue to have a separate existence, but all other grants will be lumped together and the District Boards will be left to distribute these grants as they think best, subject to the general condition that the works and services entrusted to their charge are efficiently maintained. The work of consolidation is by no means as simple as might appear to be the case and so far the scheme has been introduced only in the Rawalpindi Division. Figures for the Ambala Division are, however, complete and some progress has been made in connection with the remaining divisions. It is hoped that the scheme will be completed for the whole Province early in the coming financial year. The change is an important step in the direction of financial local self-government.

29. An important modification introduced experimentally with the permission of the Government of India is the system by which service postage stamps are paid for by book transfer instead of in cash. Reports received so far on the working of this experiment are most satisfactory, and it seems probable that the system will be adopted permanently. It obviates the handling of large sums of money and thus lessens opportunities for fraud.

30. Under orders from the Government of India local allowances were classified throughout as remunerative or compensatory (now termed duty and local) according as they were granted for additional work and responsibilities or for dearness of living. The classification involved considerable labour as many of the allowances dated back to early days, and it was not always easy to trace the original orders conveying sanction. Further progress was made in the direction of simplifying contingent expenditure and the contract grant system was extended to District and Sessions Judges. The procedure introduced as an experiment under which the local Accountant-General prepared the estimates in the case of all the permanently sanctioned establishments has given rise to no complaints and has relieved local officers of part of the burden of budget preparation and the experiment will be continued for another year subject to a favourable report. Finally the method of adjusting the charges for the accommodation and treatment in civil hospitals of the sick and wounded returning from the seats of war has been definitely settled. Certain expenses are a charge on provincial revenues, the remainder are passed on to the Controller of War Accounts.

31. As was the case last year this memo. has been prepared on the figures of the 2nd edition and a note will be prefixed to the finally revised copies of the Financial Statement which will be furnished to Hon'ble Members on the 12th instant explaining any changes of importance made in the 3rd edition of the estimates. The second part of this memo. has according to custom been drafted by the Under-Secretary, Financial (Mr. Barry), and the slight changes made last year have been continued : a list of all important re-appropriations has been appended and the figures under Major and Minor heads have been incorporated in the body of the memorandum.

Part II

REVENUE.

I.—LAND REVENUE.

HEADS OF ACCOUNT.	Actuals, 1915-16.	Budget, 1916-17.	Revised, 1916-17.	Budget, 1917-18.
	Rs. 1,000	Rs. 1,000	Rs. 1,000	Rs. 1,000
REVENUE AND RECEIPTS.				
I—Land Revenue—				
Ordinary revenue	3,46,40	3,31,06	3,65,76	3,71,61
Sale of Government estates ...	6,49	5,00	6,50	3,08
Sale-proceeds of waste lands and redemption of land tax.	24,61	23,00	22,94	25,89
Assessment of alienated land, less quit-rents—service commutations.	1,69	1,70	1,69	1,75
Rents, etc., of fisheries	9	9	13	11
Miscellaneous	8,41	7,90	9,05	8,18
Total ...	**3,87,69**	**3,68,75**	**4,06,07**	**4,10,62**
Deduct—Portion of land revenue due to Irrigation transferred to "XXIX—Irrigation—Major Works."	1,07,92	1,02,00	1,09,35	1,22,00
Net total shared ...	**2,79,77**	**2,66,75**	**2,96,72**	**2,88,62**
Deduct—Imperial share—one-half ...	1,39,88	1,33,38	1,48,36	1,44,31
Provincial share—one-half ...	1,39,89	1,33,37	1,48,36	1,44,31

As will be seen at once from the figures above the financial position under this head is very much better than was anticipated when the estimates were framed early in 1916. It is true that the poorness of the rabi necessitated heavy suspensions of land revenue, especially in the South-Eastern districts, but on the whole the crop was not quite so bad as was at one time feared. The good monsoon enabled large quantities of suspended arrears to be collected and fluctuating collections also benefited considerably owing to the larger area irrigated. The revised estimate under ordinary revenue shows an increase of Rs. 13,21,000 under Fixed collections and Rs. 21,49,000 under Fluctuating.

The largest contributor to the increase under ordinary revenue is Gujranwala (under *Fluctuating*) followed by Jullundur, Hoshiarpur, and Gurgaon (under *Fixed*) and Lyallpur, Montgomery, and Shahpur (under *Fluctuating*). In Sialkot Fluctuating revenue will benefit to the extent of over 2 lakhs at the expense of Fixed.

The receipts from sale of Government estates are always somewhat difficult to predict. The increase of a lakh under this head is chiefly due to better receipts than originally estimated in Gurgaon and Muzaffargarh. Under Sales of Waste Land considerably higher receipts than were first expected are now being allowed for in Gujranwala, Shahpur, Montgomery and Multan, while in Lahore and Lyallpur the figures now adopted are considerably below the sanctioned estimates. The increase under Miscellaneous collections is mainly under Fines and Recoveries and Rent of Lands leased for a single year or harvest. The good rains encouraged cultivators to take up land and in Montgomery alone over a lakh has already been received this year from these short leases.

The budget provides for recoveries from suspended revenue amounting to some 6½ lakhs. The figure adopted under Fixed collections is, partly on this account and partly owing to a rise of some 3 lakhs in the assessments of Lahore, Kangra and Shahpur, higher than the revised estimate by Rs. 6,76,000, while that under Fluctuating collections provides for a drop of Rs. 91,000, owing to the receipts this year being somewhat abnormal. A decrease in receipts from sale of Government estates is anticipated in Gurgaon, Lyallpur and Muzaffargarh, while the improvement of nearly 3 lakhs under Waste Lands is almost entirely due to higher receipts having been allowed for in Montgomery, most of the other districts showing smaller figures. Under Miscellaneous the decrease is due to the fact that in view of the poor winter rains it would be unsafe to count on the high receipts obtained this year from lands leased for a single harvest on account of the good monsoon.

*IV—STAMPS.

HEADS OF ACCOUNT.	Actuals, 1915-16.	Budget, 1916-17.	Revised, 1916-17.	Budget, 1917-18.
	Rs. 1,000	Rs. 1,000	Rs. 1,000	Rs. 1,000
Sale of general stamps ...	18,03	17,85	19,13	19,62
Sale of court-fee stamps ...	37,64	37,70	38,40	38,95
Sale of plain paper to be used with court-fee stamps.	78	77	81	80
Duty on impressing documents ...	1,24	1,27	1,25	1,22
Fines and penalties	41	40	40	40
Miscellaneous	1	1	1	1
Total ...	58,11	58,00	60,00	61,00
Deduct—Imperial share—one-half ...	29,05	29,00	30,00	30,50
Provincial share—one-half ...	29,06	29,00	30,00	30,50

*Not open to discussion.

This year's budget was purposely framed on rather cautious lines owing to the failure of the winter rains of 1915-16, so with this year's good monsoon it is not surprising that the revised estimates under General stamps and Court-

fee stamps exhibit considerable increases over the budget. These two minor heads are increasing ones and allowance for a continuance of the increase has been made in the estimates for next year. The variations under the other minor heads are inconsiderable

V—EXCISE.

HEADS OF ACCOUNT.	Actuals, 1915-16.	Budget, 1916-17.	Revised, 1916-17.	Budget, 1917-18.
	Rs. 1,000	Rs. 1,000	Rs. 1,000	Rs. 1,000
License and distillery fees and duties for the sale of liquors and drugs.	60,05	54,99	66,12	67,05
Acreage on land cultivated with poppy	1	1	3	2
Transit duty on excise opium ...	1,20	75	1,30	1,00
Gain on sale-proceeds of excise opium	9,26	7,81	7,51	9,20
Fines, confiscations and miscellaneous	8	8	4	8
Total ...	**70,60**	**63,64**	**75,00**	**77,35**
Deduct—Imperial share—one-half ...	35,30	31,82	37,50	38,68
Provincial share—one-half ...	35,30	31,82	37,50	38,67

When the budget under this head was framed last year the financial outlook was somewhat grave owing to the failure of the rabi crop and a low figure was purposely adopted. The good monsoon is the chief factor accounting for the very considerable excess in the revised estimate. Under license and distillery fees, etc., the increase is partly due to slightly higher results obtained in the auctions of the licenses which took place in January this year, but chiefly to a very considerable increase in the receipts from duty on malt liquors which are expected to exceed last year's actuals by about 3½ lakhs. This large increase is partly due to the increase in duty from 3 annas to 4 annas and 6 pies per gallon and partly to considerably larger sales owing to restricted imports of beer from Europe. Still-head duty shows an increase of over a lakh on foreign spirits and nearly four lakhs on country spirits. The receipts from opium and its preparations are expected to be some Rs. 30,000 lower than was anticipated, while those from other drugs show a rise of about three-quarters of a lakh. The receipts under transit duty on excise opium and gain on sale-proceeds of excise opium are both somewhat difficult to forecast, and the figures adopted in the revised estimates have been based on the actuals for the first ten months of the financial year.

In the budget, allowances have been made for the excellence of the kharif harvest and the comparatively high prices which the cultivator is getting for his produce, both of which tend to swell the receipts under this head. The auction sales of licenses, etc., already show an increase of some 90,000 rupees as compared with last year's results, five-sixths of which will affect the figures for 1917-18. For the rest the revised estimate under license and distillery fees, etc., has more or less been followed in the budget. Under gain on sale-proceeds of excise opium the figure which has been adopted allows for the increase in the sale price from April 1st, 1917. It must be realized, however, that the receipts under the whole major head depending as they do so much on the material prosperity of the people are difficult to predict with any certainty.

*VI—PROVINCIAL RATES.

HEADS OF ACCOUNT.	Actuals, 1915-16.	Budget, 1916-17.	Revised, 1916-17.	Budget, 1917-18.
	Rs. 1,000	Rs. 1,000	Rs 1,000	Rs. 1,000
Rates and cesses on land ...	31	29	37	30

*Not open to discussion.

The increase in the revised estimate over the budget is mainly due to a special item of about Rs. 6,000 expected from the Hardit Singh Estate, Rawalpindi District.

†VIII—INCOME-TAX.

HEADS OF ACCOUNT.	Actuals, 1915-16.	Budget, 1916-17.	Revised, 1916-17.	Budget, 1917-18.
	Rs. 1,000	Rs. 1,000	Rs. 1,000	Rs. 1,000
Income-tax	**18,56**	**23,40**	**23,93**	**25,80**
Deduct—Imperial share—one-half ..	9,28	11,70	11,97	12,90
Provincial share—one-half ...	9,28	11,70	11,96	12,90

†Not open to discussion.

The increase in the budget as compared with last year's actuals was mainly due to the enhanced rates which came into force this year. The revised has been put at Rs. 53,000 more than the budget, mainly on account of larger receipts than were anticipated from income-tax on salaries and pensions and interest on Government securities.

In the receipts from the first two of these a further slight rise of Rs. 20,000 has been allowed for in 1917-18, while the estimate under Ordinary Collections has been put at nearly 1¾ lakhs above the revised, mainly on account of normal expansion and the results expeted from the Special Assessing Agency.

IX—FOREST.

HEADS OF ACCOUNT.	Actuals 1915-16.	Budget, 1916-17.	Revised, 1916-17.	Budget, 1917-18.
	Rs. 1,000	Rs. 1,000	Rs. 1,000	Rs. 1,000
I—Timber and other produce removed from the forests by Government agency.	3,66	5,85	6,16	7,79
II—Timber and other produce removed from the forests by consumers or purchasers.	12,00	8,02	8,20	6,56
III—Confiscated drift and waif wood	44	23	22	22
IV—Revenue from forests not managed by Government.	3	3	3	3
V—Miscellaneous	1,14	1,28	97	1,14
Total ...	**17,27**	**15,41**	**15,58**	**15,74**

The reasons for the variations under the different minor heads are as follows :—

Revised Estimates, 1916-17.

I—Timber, etc., removed from forests by Government agency.—More available timber and better ruling prices in the Lahore Division are expected to yield Rs. 29,000 more than was orginially anticipated, while the rise in price of resin products will, it is assumed, cause an increase of Rs. 76,000. On the other hand, abandonment of fellings in the Kalesar Forest, sales of smaller trees in the Bashahr Forests, and an over-estimate in the Rawalpindi Division account for an expected fall of about Rs. 33,000, and in addition the inadequacy of the tramway in the Changa Manga Plantation will, it is believed, result in a drop in income from sales of firewood to the extent of no less than Rs. 63,000.

II—Timber, etc., removed from forests by purchasers.—Larger sales of *chil* trees cut in improvement fellings in Kangra and better prices for *chil* in Rawalpindi are expected to bring in about Rs. 37,000 more than the budget allowed for, and better sales of grass in the Lahore and Chenab Divisions will, it is hoped, result in an increase of nearly Rs. 10,000. Against these, however, must be set an anticipated drop of about Rs. 23,000 from the Bashahr Division owing to the sales of smaller trees.

V—Miscellaneous, — Rs. 30,000.—This is attributed to water for temporary cultivation in the Khanewal Plantation being available for a small area only.

Budget Estimate, 1917-18.

I—Timber, etc., removed by Government agency, + Rs. 1,63,000.—This is anticipated as a result of more expensive departmental fellings in the Rawalpindi Division, the proposed departmental cutting of bamboos in Kangra Forests, and the extension and commencement of resin-tapping in the Rawalpindi and Kangra Divisions, respectively.

II—Timber, etc., removed by purchasers,—Rs. 1,64,000.—Due to the expectation that smaller trees will be available for sale in the Bashahr Division, and that there will be smaller sales of trees in the Kangra Division. The substitution of departmental for purchaser's agency in the Rawalpindi Division, the approaching completion of forest clearance in colonization lands in the Multan Division, and a more normal income from grass are other factors contributing to the decrease.

V—Miscellaneous, + Rs. 17,000.—This is attributable to the expected extension of temporary cutivation in the Khanewal and Chichawatni Plantations.

X—REGISTRATION.

HEADS OF ACCOUNT.	Actuals, 1915-16.	Budget, 1916-17	Revised, 1916-17.	Budget 1917-18.
	Rs. 1,000	Rs. 1,000	Rs. 1,000	Rs 1,000
Fees for registering documents ...	2,70	2,44	2,80	2,70
Fees for copies of registered documents	67	64	68	68
Miscellaneous	19	17	20	20
Total ...	3,56	3,25	3,68	3,58

The increase under fees for registering documents occurs chiefly in the Rohtak, Gurgaon, Lahore, Sialkot, Gujranwala, Gujrat, Lyallpur, Jhang and Multan Districts, and is believed to be due to the failure of last year's crops which resulted in more extensive registration of documents and to the negotiation of their property by grantees in Lyallpur who have acquired proprietary rights.

The estimates for next year practically repeat last year's actuals.

XII.—INTEREST.

HEADS OF ACCOUNT.	Actuals, 1915-16.	Budget, 1916-17.	Revised, 1916-17	Budget, 1917-18.
	Rs. 1,000	Rs. 1,000	Rs. 1,000	Rs. 1,000
Interest on loans to municipal and other public corporations (excluding Presidency Corporations).	1,23	1,25	1,14	1,23
Interest on loans to land-holders and other notabilities.	1	1	...	1
Interest on advances to cultivators ...	1,11	1,29	1,19	1,12
Interest on miscellaneous loans and advances.	6	3	5	3
Interest on advances to Co-operative Credit Societies.	5	8	8	5
Total ...	2,46	2,66	2,46	2,44

Slightly smaller receipts from interest on loans to local bodies and advances to cultivators are anticipated owing to the outstandings being smaller. The good monsoon has also facilitated the recovery of takavi advances, and the receipts next year are expected to be approximately the same as those in 1915-16.

*XVI-A.—LAW AND JUSTICE—COURTS OF LAW.

HEADS OF ACCOUNT.	Actuals, 1915-16.	Budget, 1916-17.	Revised, 1916-17.	Budget, 1917-18.
	Rs. 1,000	Rs. 1,000	Rs. 1,000	Rs. 1,000
Sale-proceeds of unclaimed and escheated property.	19	17	26	21
Court-fees realised in cash ...	6	5	5	5
General fees, fines and forfeitures ...	4,19	4,01	5,30	5,40
Miscellaneous fees and fines ...	1,18	1,03	1,26	1,30
Miscellaneous	6	2	3	4
Total ...	5,68	5,28	6,90	7,00

*Not open to discussion.

The minor head 'General fees, fines, and forfeitures' (mainly magisterial fines) has of late years exhibited a tendency towards regular expansion On this account Rs. [illegible],43,000 was put in the budget for 1915-16. The causes, whatever they were, which temporarily arrested the expansion last year seem to have disappeared, and the receipts for the first ten months of 1916-17 support the assumption that a continuance of the growth in the income from magisterial fines which marked the years 1913-14 and 1914-15 may be expected. Possibly the general prosperity of the cultivating classes owing to the good kharif crop and the high prices obtained for the produce of the soil may create a tendency to pay fines more readily instead of going to prison, but the causes of this growth are somewhat obscure.

XVI-B.—LAW AND JUSTICE—JAILS.

HEADS OF ACCOUNT.	Actuals, 1915-16.	Budget 1916-17.	Revised, 1916-17.	Budget, 1917-18.
	Rs. 1,000	Rs. 1,000	Rs 1,000	Rs. 1,000
Jails	24	15	19	18
Jail manufactures	4,20	3,85	4,70	4,20
Total ...	**4,44**	**4,00**	**4,89**	**4,38**

Large increases are expected in the receipts from jail manufactures from certain jails, chiefly Montgomery, on account of big contracts being undertaken for the Military Department for the supply of blankets. It is impossible to say whether these abnormal conditions will prevail next financial year, and to be on the safe side a lower figure has been adopted for the budget.

XVII.—POLICE.

HEADS OF ACCOUNT.	Actuals, 1915-16.	Budget, 1916-17.	Revised, 1916-17.	Budget, 1917-18.
	Rs. 1,000	Rs. 1,000	Rs. 1,000	Rs. 1,000
Police supplied to Railways ...	...	...	...	...
Police supplied to public departments, private companies and persons.	1,30	2,18	1,86	1,46
Cash receipts under the Arms Act ...	1	...	1	1
Fees, fines and forfeitures ...	45	41	46	46
Superannuation receipts	1	2	1	1
Miscellaneous	22	21	24	24
Total ...	**1,99**	**2,82**	**2,58**	**2,18**

With the restoration of law and order in the Central Punjab it has been possible to reduce considerably the number of punitive police which accounts for the decrease in the revised estimate as compared with the budget for the current year.

A still further decrease has been allowed for in next year's estimates.

XIX.—EDUCATION.

HEADS OF ACCOUNT.	Actuals, 1915-16.	Budget, 1916-17.	Revised, 1916-17.	Budget, 1917-18
	Rs. 1,000	Rs. 1,000	Rs. 1,000	Rs. 1,000
Fees, Government Colleges, general ...	61	62	67	70
Fees, schools, general	3,50	3,75	3,65	3,75
Ditto, special	17	15	15	15
Miscellaneous	63	53	64	64
Total ...	**4,91**	**5,05**	**5,11**	**5,24**

This is an increasing head, and the revised and budget provide for moderate growth as compared with the actuals of past years.

XX-A.—MEDICAL.

HEADS OF ACCOUNT.	Actuals, 1915-16.	Budget, 1916-17.	Revised, 1916-17.	Budget, 1917-18.
	Rs. 1,000	Rs. 1,000	Rs. 1,000	Rs. 1,000
Medical School and College fees ...	19	20	20	20
Hospital receipts	...	...	...	...
Lunatic Asylum receipts ...	14	14	13	15
Medicines sold by Civil Surgeons ...	...	...	...	...
Contributions	...	...	...	...
Miscellaneous	7	12	8	5
Total ...	**40**	**46**	**41**	**40**

XX-B.—SANITATION.

Sanitation and Vaccination receipts ...	38	70	97	81
Total ...	**38**	**70**	**97**	**81**

This year a new system has been initiated of accounting for the receipts and expenditure under XX—Medical in order to show the expenditure on sanitation separately. A new head XX-B—Sanitation has been opened on the revenue side, and a new head 24-B—Sanitation on the expenditure side.

XXI-A.—AGRICULTURE.

HEADS OF ACCOUNT.	Actuals, 1915-16.	Budget, 1916-17.	Revised, 1916-17.	Budget, 1917-18.
	Rs. 1,000	Rs. 1,000	Rs. 1,000	Rs. 1,000
Agricultural receipts	88	74	88	1,19
Veterinary receipts	1,39	1,20	1,21	1,22
Total ...	2,27	1,94	2,09	2,41

Additions of Rs. 5,000 under Well Department receipts and Rs. 8,000 under Public Garden receipts are expected, the former being due to the increasing popularity of the tube-well and the latter to an excellent mango crop in the Shalamar Gardens. A drop of Rs. 5,000 below the sanctioned budget under Income from Farms is balanced by an anticipated increase of the same amount in the receipts from the Agricultural College, Lyallpur, in consequence of an increase in the number of students.

Public Garden receipts are not expected to be so high next year, but some Rs. 34,000 more have been allowed for under sale of American Cotton Seed as the Director of Agriculture and Industries has been buying up large quantities for resale with a view to popularizing this most profitable type of cotton.

XXI-B.—SCIENTIFIC AND MISCELLANEOUS DEPARTMENTS.

HEADS OF ACCOUNT.	Actuals, 1915-16.	Budget, 1916-17.	Revised, 1916-17.	Budget, 1917-18.
	Rs. 1,000	Rs. 1,000	Rs. 1,000	Rs. 1,000
Examination fees	3	3	3	3
Fees for inspection of boilers ...	20	19	20	21
Miscellaneous	4	7	9	6
Total ...	27	29	32	30

The figures under this head call for no remarks.

XXII.—RECEIPTS IN AID OF SUPERANNUATION, RETIRED, AND COMPASSIONATE ALLOWANCES.

HEADS OF ACCOUNT.	Actuals, 1915-16.	Budget, 1916-17.	Revised, 1916-17.	Budget, 1917-18.
	Rs 1,000	Rs. 1,000	Rs 1,000	Rs. 1,000
Contributions for pensions and gratuities.	1,02	1,00	80	80

Last year's actuals seem to have been exceptional and the revised estimate and that for next year have been put at a figure approaching more closely the actuals for 1914-15.

XXIII.—STATIONERY AND PRINTING.

HEADS OF ACCOUNT.	Actuals, 1915-16.	Budget, 1916-17.	Revised, 1916-17.	Budget, 1917-18.
	Rs. 1,000	Rs. 1,000	Rs. 1,000	Rs. 1,000
Stationery receipts	...	...	...	...
Sale of Gazettes and other publications	7	5	7	7
Other Press receipts ...	75	1,05	91	1,07
Total ...	82	1,10	98	1,14

The decrease in the revised estimate is chiefly due to lower cost of printing work executed for Public Departments by Jail Presses.

XXV.—MISCELLANEOUS.

HEADS OF ACCOUNT.	Actuals, 1915-16.	Budget, 1916-17.	Revised, 1916-17.	Budget, 1917-18.
	Rs. 1,000	Rs. 1,000	Rs. 1,000	Rs. 1,000
Unclaimed deposits ...	82	25	81	52
Sale-proceeds of Darbar presents	...	...	...	...
Sale of old stores and materials ...	6	2	2	2
Sales of lands and houses ...	35	56	65	11
Fees for Government audit ...	12	13	12	12
Contributions	15	...	...	...
Rents	6	9	9	9
Miscellaneous fees, fines and forfeitures	22	22	22	21
Miscellaneous	2,50	2,31	2,80	4,38
Percentage on capital cost of furniture supplied to high officers.	1	1	1	1
Treasure-trove ...	...	...	...	...
Extraordinary items ...	...	...	9	..
Total ...	4,30	3,60	4,81	5,46

Unclaimed deposits has maintained its reputation for being a minor head for which it is impossible to estimate with any degree of accuracy, and the figure adopted for the revised has been based on the information available up to date. The receipts from Sales of land and houses come almost entirely from Sargodha. The increase in the revised under Miscellaneous is mainly due to higher Copying Agency receipts.

The budget for next year allows for fewer sales of lands and houses, etc. The increase under Miscellaneous is due partly to the introduction of the new

Copying Agency system which it is hoped to be able to effect from April 1st, and partly to the fact that a lakh which was granted to the Punjab Imperial Indian Relief Fund in 1914-15 for starting cheap grain shops is expected to be refunded as it was not required for the purpose for which it was given.

XXIX.—IRRIGATION—MAJOR WORKS.

HEADS OF ACCOUNT.	Actuals, 1915-16.	Budget, 1916-17.	Revised, 1916-17.	Budget, 1917-18.
	Rs. 1,000	Rs. 1,000	Rs. 1,000	Rs. 1,000
Direct receipts—				
In charge of Civil Officers (owner's rate)	2	...	6	3
Imperial share—one-half ...	1	...	3	2
Provincial share ,, ...	1	...	3	1
Direct receipts— In charge of Public Works Officers ...	**2,38,03**	**2,55,00**	**2,65,50**	**2,71,00**
Imperial share—one-half ...	1,19,02	1,27,50	1,32,75	1,35,50
Provincial share ,, ...	1,19,01	1,27,50	1,32,75	1,35,50
Indirect receipts— Portion of Land Revenue due to Irrigation (transferred from "I—Land Revenue)".	**1,07,92**	**1,02,00**	**1,09,35**	**1,22,00**
Imperial share—one-half ..	53,96	51,00	54,67	61,00
Provincial share ,, ...	53,96	51,00	54,68	61,00
Total ...	**3,45,97**	**3,57,00**	**3,74,91**	**3,93,03**
Imperial share—one-half...	1,72,99	1,78,50	1,87,45	1,96,52
Provincial share ,, ...	1,72,98	1,78,50	1,87,46	1,96,51

Owing to the failure of last year's winter rains a cautious estimate was framed. This failure, however, caused an increased demand for canal water, and the rabi crop as a whole turned out rather better than was expected. The kharif area irrigated has also been above the average and the year has been tolerably free from widespread calamity and remissions are in consequence not expected to be high. The increases occur mainly on the Sirhind and Upper Bari Doab Canals, but on the Upper Chenab and Lower Bari Doab Canals too the results have been better than were at first anticipated. The increase under Indirect Receipts is due to the same causes.

In the budget allowance has been made for the extension of irrigation on the new canals, chiefly the Upper Chenab, Lower Bari Doab and Upper Jhelum.

XXX.—IRRIGATION—MINOR WORKS AND NAVIGATION.

HEADS OF ACCOUNT.	Actuals, 1915-16.	Budget, 1916-17.	Revised, 1916-17.	Budget, 1917-18.
	Rs. 1,000	Rs. 1,000	Rs. 1,000	Rs. 1,000
In charge of Civil Officers ...	17	12	28	46
In charge of Public Works Officers ...	50	80	60	50
Total ...	**67**	**92**	**88**	**96**

The Revised estimate under Minor Works in charge of Civil Officers includes Rs. 17,000 on account of receipts from the Kitchen-Irving Canals in the Montgomery District for which the original budget did not provide. The decrease in the receipts from works in charge of Public Works officers is mainly due to restricted irrigation from the Shahpur Provincial Canals where the rabi supplies have been abnormally low.

Next year's budget provides for an increase of Rs. 14,000 from the Kitchen Canals and Rs. 4,000 from the Gurgaon Bunds.

XXXI.—CIVIL WORKS.

HEADS OF ACCOUNT.	Actuals, 1915-16.	Budget, 1916-17.	Revised, 1916-17.	Budget, 1917-18.
	Rs. 1,000	Rs. 1,000	Rs. 1,000	Rs. 1,000
In charge of Civil Officers ...	1,58	1,63	1,81	1,75
In charge of Public Works Officers ...	2,03	1,80	2,10	2,10
Total ...	3,61	3,43	3,91	3,85

The increase in the receipts from works in charge of Civil Officers is mainly due to an item of Rs. 15,000 under Tolls where against an original estimate of about Rs. 40,000 the Deputy Commissioner of Rawalpindi now anticipates an income of Rs. 54,400 in consequence of higher auction bids. The receipts from Encamping Grounds are expected to be better by Rs. 4,000, and Ferry receipts show a decrease of about Rs. 3,000. In the case of the works in charge of Public Works Officers, the original budget appears to have been an under-estimate. Next year's budget provides for slightly lower receipts from works in charge of Civil Officers, the decrease being the result of several relatively unimportant variations.

The increase in the assignment on account of the Imperial share of the sale-proceeds of town sites is due to sales much in excess of the original estimates, chiefly in Gujranwala, Shahpur, Jhang and Lyallpur. The Dhar housing scheme for which an assignment of Rs. 1,61,000 has been made has already been referred to. As regards next year, the abolition of the assignment of Rs 1,40,000 in connection with the Famine Insurance scheme has already been explained in the note under '36—Reduction or Avoidance of Debt', and provision has been made under '22—Education' for spending the lakh and three quarters assigned for the improvement of pay and training of teachers. The assignment of Rs. 13,000 for the scheme for the import of charas and bhang in bond from the Punjab into Delhi has been discussed in the first part of the Memorandum.

EXPENDITURE.

1—REFUNDS AND DRAWBACKS.

HEADS OF ACCOUNT.	Actuals, 1915-16.	Budget, 1916-17.	Revised, 1916-17.	Budget, 1917-18.
	Rs. 1,000	Rs. 1,000	Rs. 1,000	Rs. 1,000
Revenue refunds—Provincial ...	87	97	1,08	93

A sum of Rs 43,167 has had to be refunded to the incumbent of the Nankana Sahib Jagir in the Gujranwala District, but Excise refunds are expected to be Rs. 15,000 less than the budget.

The budget for next year allows for an increase of Rs. 5,000 over this year's budget under income-tax refunds as the new Act may not improbably lead to more refunds being granted.

*2—ASSIGNMENTS AND COMPENSATIONS.

HEADS OF ACCOUNT.	Actuals, 1915-16.	Budget, 1916-17.	Revised, 1916-17.	Budget, 1917-18.
	Rs. 1,000	Rs. 1,000	Rs. 1,000	Rs. 1,000
Assignments and compensations—Provincial	33	37	34	39

*Not open to discussion.

3—LAND REVENUE.

Charges of district administration ...	24,16	26,08	24,44	24,91
Survey and settlement	8,20	8,51	6,94	9,29
Land records and registration ...	17,02	16,75	16,21	16,79
Allowances to district and village officers	9	10	10	10
Management of Government estates...	...	...	4	4
Total ...	49,47	51,44	47,73	51,13

The decrease of Rs. 64,000 below the original budget under Charges of District Administration is anticipated chiefly under the following heads :—

		Rs.
General Establishment ...	...	1,08,000
Sub-Divisional Establishment ...	...	31,000
Forest Reserves and Grazing Lands	...	15,000

The first of these includes a decrease of nearly Rs. 43,000 under Salaries due to the absence of so many officers on deputation and active service. A saving is also expected under Contract Contingencies. A smaller expenditure on grain compensation allowance owing to the fall in prices at the end of 1914-15 when the prohibition of the export of wheat was enforced accounts for almost all of the decrease under Sub-Divisional Establishment, while the saving under the third of these heads is due to less expenditure on the scheme for the afforestation of the Hoshiarpur Siwaliks. The decrease under Survey and Settlements is due partly to the temporary postponement of the Thal Survey in

Mianwali for which a lump provision of Rs. 85,000 had been made in the current year's budget, and partly to savings in the provision for the Dera Ghazi Khan and other settlements. On the other hand, the Surveyor-General has intimated an increase of about Rs. 32,000 in the cost of Professional Survey parties.

Under Land Records and Registration the decrease is chiefly due to the discontinuance of the grain compensation allowance already alluded to.

The budget under Charges of District Administration calls for no remarks. The increase is mainly due to higher provision for grain compensation allowance than the amount incurred this year. In the budget a lakh and a half has been provided under Professional Survey parties for a survey of the Thal tract in connection with the Sind Sagar Canal project, and extra provision had also to be made for the Multan and Simla settlements.

Under Land Records and Registration owing to the economy which has been exercised this year, it will be necessary to incur special expenditure on the construction and repair of Patwarkhanas which accounts for an increase of Rs. 17,500 as compared with the Revised. The balance of the increase is mainly due to provision for grain compensation allowance.

6—STAMPS.

HEADS OF ACCOUNT.	Actuals, 1915-16.	Budget, 1916-17.	Revised, 1916-17.	Budget, 1917-18.
	Rs. 1,000	Rs. 1,000	Rs. 1,000	Rs. 1,000
Superintendence	31	30	26	26
Charges for the sale of general stamps ...	73	69	75	72
Charges on sale of court-fee stamps ...	27	27	28	28
Discount on plain paper	7	6	7	7
Stamp paper supplied from Central Stores ...	40	42	42	44
Total ...	1,78	1,74	1,78	1,77
Deduct—Imperial share—one-half ...	89	87	89	88
Provincial share—one-half ...	89	87	89	89

Under Superintendence a saving of some Rs. 4,000 is expected in Contract Contingencies.

7—EXCISE.

HEADS OF ACCOUNT.	Actuals, 1915-16.	Budget, 1916-17.	Revised, 1916-17.	Budget, 1917-18.
	Rs. 1,000	Rs. 1,000	Rs. 1,000	Rs. 1,000
District Executive Establishment ...	1,95	2,29	2,09	2,24
Distilleries	31	31	34	34
Total ...	2,26	2,60	2,43	2,58
Deduct—Imperial share—one-half ...	1,13	1,30	1,21	1,29
Provincial share—one-half ...	1,13	1,30	1,22	1,29

The decrease under District Executive Establishment is mainly due to smaller expenditure on rewards to the extent of Rs. 12,000.

As regards next year's budget higher provision has been made under Detective Establishment as Mr. Kemball, the officer on special duty, is not expected to take leave next year as he did this.

10—INCOME-TAX.

HEADS OF ACCOUNT.	Actuals, 1915-16.	Budget, 1916-17.	Revised, 1916-17.	Budget, 1917-18.
	Rs. 1,000	Rs. 1,000	Rs. 1,000	Rs. ,000
Collection of Income-tax ...	12	28	27	29
Deduct—Imperial share—one-half ...	6	14	14	15
Provincial share—one-half ...	6	14	13	14

The Revised estimate calls for no remarks. In the budget for 1917-18 provision has been again made for the Special Assessing Agency.

11—FOREST.

HEADS OF ACCOUNT.	Actuals, 1915-16.	Budget, 1916-17.	Revised, 1916-17.	Budget, 1917-18.
	Rs. 1,000	Rs. 1,000	Rs. 1,000	Rs. 1,000
A—Conservancy and Works—				
I—Timber and other produce removed from the forests by Government agency.	1,29	2,34	2,29	3,14
II—Timber and other produce removed from the forests by consumers or purchasers.	7	7	6	6
III—Confiscated drift and waif wood ...	23	11	9	10
IV—Revenue from forests not managed by Government.	...	...	...	...
V—Rent of leased forests and payments to shareholders in forests managed by Government.	51	52	52	52
VI—Live and dead stock ...	23	47	20	47
VII—Communications and buildings ...	83	55	50	56
VIII—Demarcation, improvement and extension of forests.	1,21	82	99	1,25
IX—Miscellaneous ...	8	12	7	15
Total Conservancy and Works ...	4,45	5,00	4,72	6,25
B—Establishment—				
I—Salaries	1,28	1,42	1,35	1,49
II—Establishments	2,11	2,21	2,13	2,27
III—Allowances	1,01	93	88	92
IV—Contingencies	39	44	39	41
Total Establishment ...	4,79	5,00	4,75	5,09
Total ...	9,24	10,00	9,47	11,34

A new tramway purchased for the Changa Manga Plantation was surrendered to the Military Department which accounts for the savings under VI—Live and Dead Stock. The increase under VIII—Demarcation, extension and improvement of forests—is due to the re-starting of sowing operations in the Chichawatni and Khanewal Plantations.

The drop of a quarter of a lakh under B—Establishment is mainly the outcome of several relatively small variations, the most important of which is a decrease under grain compensation allowance.

The variations in next year's budget are explained as follows :—

A-I.—The employment of departmental agency in fellings in the Rawalpindi Division and on bamboo cutting in the Kangra Division account for about Rs. 40,000, while resin-tapping operations in Kangra are expected to cost about Rs. 45,000 more than in the current year. These activities are expected to result in an increase of about Rs. 1,63,000 in revenue as explained in the note under IX—Forests. Under VI—Live and Dead Stock provision has again been made for a new tramway for Changa Manga, and under VIII Rs. 6,000 have been provided for jungle clearance in Khanewal and about Rs. 20,000 for starting the Tera Irrigated Plantation.

Under B—Establishment the increase over the revised is chiefly under salaries, establishments and grain compensation, the first two being accounted for by the extra work on some of the new plantations which is to be undertaken.

12—REGISTRATION.

HEADS OF ACCOUNT.	Actuals, 1915-16.	Budget, 1916-17.	Revised, 1916-17.	Budget, 1917-18.
	Rs. 1,000	Rs. 1,000	Rs. 1,000	Rs. 1,000
District charges ...	1,26	1,24	1,27	1,30

*13—INTEREST ON ORDINARY DEBT

HEADS OF ACCOUNT.	Actuals, 1915-16.	Budget, 1916-17.	Revised, 1916-17.	Budget, 1917-18.
	Rs. 1,000	Rs. 1,000	Rs. 1,000	Rs. 1,000
Interest on Provincial Advance and Loan Account.	2,01	2,05	1,97	2,05

*Not open to discussion.

Owing to the higher rate of interest which the Government of India is having to pay for its borrowings, the Local Government is to be charged 4½ per cent. on the average outstandings of loans granted after 1st October 1916 instead of at the old rate of 3½ per cent. This accounts for the increase in next year's budget as compared with the revised. The rather low revised is due to anticipated smaller outstandings on 31st March 1917 than were allowed for in the original budget.

18 GENERAL ADMINISTRATION.

HEADS OF ACCOUNT.	Actuals, 1915-16.	Budget, 1916-17.	Revised, 1916-17.	Budget, 1917-18.
	Rs. 1,000	Rs. 1,000	Rs. 1,000	Rs. 1,000
Salary of the Lieutenant-Governor ...	96	96	96	96
Staff and household expenses of the Lieutenant-Governor	65	66	66	67
Expenditure from contract allowance ...	17	18	18	18
Tour expenses	42	50	50	50
Legislative Council	6	7	10	7
Civil Secretariat	3,68	3,73	3,86	3,88
Financial Commissioners ...	2,42	2,62	2,48	2,46
Commissioners	3,16	3,00	3,06	3,00
Civil office of account and audit ...	89	92	91	94
Total ...	**12,41**	**12,64**	**12,71**	**12,66**

Under Civil Secretariat an expected saving of some Rs. 8,000 under Contingencies partly counterbalances an increase of Rs. 21,000 due to the appointment of an officer on special duty in connection with the criminal tribes, whose salary had been provided for under the head 20—Police.

Under the head Financial Commissioners the decrease of Rs. 14,000 in the revised estimates is mainly the result of savings due to smaller expenditure than was anticipated on advertisement charges in connection with auctions of waste lands.

The increase of Rs. 6,000 over the sanctioned budget for Commissioners is due to extra provision for leave allowances. Under other heads the budget follows the revised.

19-A—LAW AND JUSTICE—COURTS OF LAW.

HEADS OF ACCOUNT.	Actuals, 1915-16.	Budget, 1916-17.	Revised, 1916-17.	Budget, 1917-18.
	Rs. 1,000	Rs. 1,000	Rs. 1,000	Rs. 1,000
Chief Court	5,00	4,91	4,93	5,02
Law Officers	4,21	3,22	3,21	3,15
Civil and Sessions Courts ...	17,46	18,02	17,49	18,08
Courts of Small Causes	46	53	48	51
Criminal Courts	19,61	19,02	18,36	19,18
Refunds	70	86	80	80
Total ...	**47,44**	**46,56**	**45,27**	**46,74**

A larger expenditure on salaries and establishment to the extent of Rs. 10,000 and Rs. 5,000, respectively, has been incurred under Chief Court owing to the fact that insufficient provision had been made for the salaries of the 8th Judge and his establishment. This extra expenditure was largely met by curtailing the expenditure on contingencies. Under Civil and Sessions Courts compensation for dearness of food and contingencies show decreases of Rs. 33,000 and Rs. 16,500, respectively, while leave arrangements account for an excess of about Rs. 16,000 under salaries. Under Criminal Courts decreases of Rs. 43,000 under salaries, Rs. 15,000 under grain compensation allowance and Rs. 19,000 under diet and road money to witnesses are partly balanced by excesses anticipated to the extent of Rs. 9,800 under Special Tribunal and Rs. 7,500 under Judicial Establishment. In the budget for next year the 8th Temporary Additional Judge and his establishment have been provided for for 6 months. Under Civil and Sessions Courts larger provision has been made under grain compensation allowance and salaries, and the same reason accounts for the increase under Criminal Courts also.

19-B—LAW AND JUSTICE—JAILS

HEADS OF ACCOUNT.	Actuals, 1915-16.	Budget, 1916-17.	Revised, 1916-17.	Budget, 1917-18.
	Rs. 1,000	Rs. 1,000	Rs. 1,000	Rs. 1,000
Jails	16,20	16,36	16,06	17,05
Jail manufactures	1,74	1,92	2,40	2,41
Total ...	17,94	18,28	18,46	19,46

During the first half of the year the jail population was large, but prices were comparatively low. During the second half the number of convicts was decreased by many being drafted into labour corps for Mesopotamia, but on the other hand the price of food-grains had risen and also that of woollen and cotton yarns. On the whole, the revised estimate shows considerable increases under dietary charges and clothing and bedding, and decreases under superintendence, sick diet and extra or special diet, transfer charges, and compensation for dearness of food. Jail manufactures show an increase owing to large orders placed by the Army Department for blankets and the necessity of purchasing larger quantities of raw material. Budgetting under this head is always somewhat guess work as the expenditure on dietary charges, which is one of the largest items, depends upon the price of food-grains and the size of the jail population—two factors which cannot be predicted with any degree of accuracy. The increase of nearly a lakh which has been provided for is mainly on account of anticipated higher expenditure on dietary charges owing to the present high price of food-grains and the improbability of their falling appreciably in the near future owing to the poor winter rains and the continued demand for wheat for export. Higher provision has also been made for grain compensation allowance and to a lesser degree for clothing and bedding.

20—POLICE.

HEADS OF ACCOUNT.	Actuals, 1915-16.	Budget, 1916-17.	Revised, 1916-17.	Budget, 1917-18.
	Rs. 1,000	Rs. 1,000	Rs. 1,000	Rs. 1,000
Superintendence	2,25	1,90	1,89	1,88
District Executive Force	54,34	59,23	54,78	59,09
Special Police	1,33	1,41	1,30	1,34
Railway Police	3,32	4,53	4,34	5,18
Criminal Investigation Department ...	2,77	2,76	2,76	2,88
Cattle-pounds	13	18	13	17
Miscellaneous	10	9	10	9
Refunds	1	1	1	1
Total ...	**64,25**	**70,11**	**65,31**	**70,64**

In view of the disturbed conditions in parts of the Punjab in the beginning of 1915, it was considered advisable when framing the budget for the current year to make a somewhat liberal provision under this head. Consequently the return to normal conditions has resulted in considerable savings, and it has been possible to reduce considerably the temporary force of Reserve Police which it had been necessary to maintain. The large savings under District Executive Force are made up of several items, the most important of which are Rs. 1,78,000 owing to the discontinuance of grain compensation allowance and Rs. 1,09,000 under Contingencies. Under the latter head a lump addition of Rs. 60,000 to contract contingencies had been made, but the progress of actuals suggests that this addition will be utilized to the extent of Rs. 2,000 only. A sum of Rs. 30,000 had been provided under this head for the reclamation of criminal tribes, but the charges on this account are being recorded under the head "18—General Administration." The Punitive Police being less, the expenditure on them is anticipated to be smaller by Rs. 31,000. Against these and other smaller decreases there are excesses anticipated under the heads Travelling allowance—Rs. 45,000, and Cost of railway warrants—Rs. 20,000.

In the budget a sum of Rs. 2,30,000 has been provided under the head District Executive Force for the scheme for reclamation of criminal tribes and Rs. 1,48,000 for grain compensation allowance against actual expenditure this year which is not expected to exceed forty to fifty thousand. Provision has also been made for new Police Stations at Khanewal and Channun which are necessitated by the extension of canal irrigation in those areas, and rather higher provision has also been made for travelling allowance. Under Railway Police the increase is partly due to the opening of new lines, and the cost of Police on the North-Western Railway will probably exceed that during the current year by some Rs. 20,000. The rest of the increase under this minor head is chiefly due to the fact that the revised estimate for the current year

is lower than it otherwise would have been owing to the payment of certain arrear contributions by the East Indian Railway. The increase under Criminal Investigation Department occurs partly under Police Force and partly under Allowances.

22—EDUCATION

HEADS OF ACCOUNT.	Actuals, 1915-16.	Budget, 1916-17.	Revised, 1916-17.	Budget, 1917-18.
	Rs. 1,000	Rs. 1,000	Rs. 1,000	Rs. 1,000
University	87	88	88	88
Direction	84	83	78	79
Inspection	3,16	3,30	3,33	3,49
Government Colleges—General ..	1,75	1,78	1,75	1,82
Government Schools – General ...	8,25	8,41	8,26	8,74
Government Schools – Special ...	4,20	4,74	4,26	4,38
Grants-in-aid	23,42	21,07	21,55	22,63
Scholarships	1,28	1,15	1,40	1,32
Miscellaneous	33	39	31	36
Refunds	...	1	1	1
Lump provision for equipment of Government. Educational buildings.	...	20	...	15
Lump provision for improvement of pay and training of teachers.	...	...	...	1,75
Total ...	44,10	42,76	42,53	46,32

Under Government Schools—General the portion of the cost of the Military Asylum at Sanawar borne by Provincial revenues is expected to be Rs. 20,000 more. As this institution is really an Imperial one, the Government of India have been addressed with a view to an increase being made in the annual assignment for it. On the other hand, savings under the minor head are anticipated under Masters, Rs. 13,000; Grain compensation allowance, Rs. 8,000; and Contingencies, Rs. 5,000. The budget for the current year contained a lump provision of Rs. 23,000 under Government Schools—Special for grants for training classes which have been accounted for in the revised under the head Grants-in-aid where the charges on this account are being recorded. The balance of the decrease is anticipated chiefly under Training Schools. Under Grants-in-aid Rs. 23,000 of the increase is due to the reason just mentioned, and the balance of the excesses occur chiefly under maintenance grants to aided schools and grants to local bodies for the encouragement of vernacular education, partly balanced by savings under miscellaneous grants. No expenditure has been shown against the lump provision of Rs. 20,000 for equipment of Government Educational buildings as it has been debited to other minor heads.

In the budget the increase under Inspection occurs chiefly under Salaries. Under Government Schools—General a higher provision has been made for masters of secondary schools for boys and girls and for grain compensation allowance, while the larger expenditure provided for under Govern-

ment Schools—Special is mostly for training schools. Under Grants-in-aid the following increases have been provided for :—

			Rs.
Grants to aided schools	...	...	20,500
Grants to local bodies	...	...	40,000
Miscellaneous grants ...	...	...	32,000
Grants paid directly to colleges	...	...	3,000

In accordance with recent instructions from the Government of India a lump provision of a lakh and three-quarters has been made for improvement of the pay and training of teachers, and an equal assignment has been made from Imperial to Provincial to meet the extra charge.

24-A—MEDICAL.

HEADS OF ACCOUNT.	Actuals, 1915-16.	Budget, 1916-17.	Revised, 1916-17.	Budget, 1917-18.
	Rs. 1,000	Rs. 1,000	Rs. 1,000	Rs. 1,000
Medical establishments	3,45	3,87	3,66	3,68
Hospitals and dispensaries	5,50	2,07	1,86	3,94
Grants for medical purposes ...	5	5	5	5
Medical School and College ...	2,72	2,86	2,51	2,66
Lunatic Asylums	64	52	57	65
X-Ray Institute ...	...	...	...	...
Chemical Examiner	5	7	6	7
Refunds	...	...	...	...
Total ...	12,41	9,44	8,71	11,05

24-B—SANITATION.

Sanitation and Vaccination establishment.	64	66	62	62
Grants for sanitary purposes ...	3,96	3,16	5,79	4,19
Expenses in connection with bubonic plague, malaria and epidemics.	2,41	3,18	1,70	2,61
Bacteriological Laboratories and Pasteur Vaccine Institutes.	24	25	25	25
Refunds	...	...	...	...
Total ...	7,25	7,25	8,36	7,67

As already explained the old head "24—Medical" has been subdivided into two as shown above, but it will be convenient here to consider them together. An increase in the revised of about Rs. 20,000 owing to the rise in price of quinine has been more than counterbalanced by large savings under Establishments owing to depletion of staff by officers going on military service

and their places in some cases being taken by others on lower pay. Under Hospitals and Dispensaries contingencies show an increase of about Rs. 10,000 owing to higher charges for diet of patients and the rise in the price of medicines, while smaller expenditure is anticipated under Allowances (chiefly grain compensation allowance) and Salaries. Out of the lump sum of Rs. 42,000 provided for the extension of the Mayo Hospital only Rs. 35,000 will probably be spent this year. The decrease of Rs. 35,000 under Medical School and College is due partly to the fact that the Principal of the Lahore Medical College was on furlough for about 2 months in the present year and partly to officers on lower salaries than the budget provided for being at present attached as Professors This accounts for a saving of Rs. 32,000, the balance being due to smaller expenditure against the lump provision of Rs. 8,000 for the extension of the Lahore Medical College. An extra lakh has been placed at the disposal of the Sanitary Board in the current year and the Government of India have made an assignment to provincial revenues of Rs. 1,61,000 for a grant to the Simla Municipality for the Dhar Housing scheme which is also debitable to grants for sanitary purposes. Large savings are expected under plague expenditure owing to the comparative immunity from the disease in an epidemic form enjoyed by the Punjab this year, while slightly higher expenditure is anticipated on malaria work.

In the budget Rs. 20,000 has been provided for grants to indigent bodies and institutions for hospitals, Rs. 90,000 for the extension of the Mayo Hospital and a lakh for the King Edward Memorial Scheme, all of which have been put under Hospitals and Dispensaries. Larger expenditure in connection with plague has also been provided for as it would be unsafe to count on continued immunity next year.

26 A—AGRICULTURE.

HEADS OF ACCOUNT.	Actuals, 1915-16.	Budget, 1916-17.	Revised, 1916-17.	Budget, 1917-18.
	Rs. 1,000	Rs. 1,000	Rs. 1,000	Rs. 1,000
Agriculture	5,21	5,89	5,65	6,59
Veterinary charges	6,02	6,37	5,96	6,24
Co-operative Credit	60	60	72	92
Total ...	11,83	12,86	12,33	13,75

Under the minor head Agriculture travelling allowances under Superintendence and Punjab Agricultural College show an increase of about Rs. 5,000, while a saving of about Rs. 8,000 is expected under Other Supervising staff owing to leave arrangements. Under Agricultural Experiments a saving of Rs. 11,700 is anticipated in the pay of agricultural assistants due partly to vacancies and partly to officers on lower salaries being employed than provided for in the budget. A saving of about Rs. 26,000 is also expected owing to the difficulty experienced in purchasing certain machinery for which provision had been made. An extra grant of Rs. 20,000 has been made for the purchase of American cotton seed for re-sale during the sowing season, and other experiments are expected to show an increase of Rs. 6,000.

Under botanical and other gardens there is a decrease of about Rs. 9,000.

In the budget, allowance has been made for the fact that the Agricultural Department is a rapidly expanding one. Other Supervising Establishment shows an increase of about Rs. 27,000 mainly on this account. Three-quarters of a lakh have been provided under agricultural experiments for well-boring and other machinery against a sum of Rs. 40,000 in the revised, while Rs. 35,000 have again been provided for seed operations with cotton. The increase under Experimental Farms is due to the expansion of

the work of the Department and the employment of extra muqaddams, and under several of the minor heads a slightly larger provision has been made for grain compensation allowance than the sums expected to be spent during the current year on this item.

The decrease under Veterinary charges occurs to the extent of Rs. 4,000 under Superintendence and Rs 31,700 under Subordinate establishment. The former is the result of small variations under different heads while the latter occurs to the extent of Rs. 16,500 under contributions to the District Boards, and the balance of the decrease is chiefly due to savings in the salaries of veterinary assistants. The decrease under contributions is due to general grants-in-aid having been made to the District Boards of the Rawalpindi Division (debitable to the head "32—Miscellaneous") in lieu of the various grants for specific purposes. In the budget larger provision has been made under Superintendence (Rs. 11,000), Veterinary instruction (Rs. 4,900), Subordinate establishment (Rs. 6,000), Hospitals and Dispensaries (Rs. 2,400), and grain compensation allowance.

The increases both in the revised and the budget under Co-operative Credit are due to the increase in the number of societies and the necessity for providing a larger staff of gazetted and non-gazetted officers to supervise and assist their activities.

26 B.—SCIENTIFIC AND MISCELLANEOUS DEPARTMENTS.

HEADS OF ACCOUNT.	Actuals, 1915-16.	Budget, 1916-17.	Revised, 1916-17.	Budget, 1917-18.
	Rs. 1,000	Rs. 1,000	Rs. 1,000	Rs. 1,000
Imperial Institute ...	...	1	...	...
Provincial museums	12	8	9	10
Donations to Scientific Societies ...	...	...	...	...
Emigration	...	...	...	...
Inspector of Factories...	12	13	14	14
Registrar, Joint Stock Companies	20	20	24	31
Gazetteers and statistical memoirs...	1	1	2	1
Provincial statistics	9	9	9	9
Examinations	7	2	5	5
Steam Boilers Inspection establishment.	10	11	13	15
Preservation and translation of ancient manuscripts.	...	1	...	1
Fisheries Department ...	24	26	22	30
Grants for Industrial Settlements...	19	15	13	2
Encouragement of industries ...	22	40	20	46
Miscellaneous	3	14	14	11
Refunds	...	1	...	...
Total ...	1,39	1,62	1,46	1,75

Under this head the provision for Registrar, Joint Stock Companies, represents one-fourth of the charges of the combined office of the Registrar, Joint Stock Companies and Co-operative Credit Societies. The increases in the revised and budget are therefore due to the same causes which have been discussed in the note under the previous head. As regards the encouragement of industries, the whole question is at present being dealt with by Sir Thomas Holland's commission, and when its report has been presented it is probable that the expenditure under this head will increase. At present Government's hands are rather tied in the matter for want of suitable schemes.

29.—SUPERANNUATION ALLOWANCES AND PENSIONS.

HEADS OF ACCOUNT.	Actuals, 1915-16.	Budget, 1916-17.	Revised, 1916-17.	Budget, 1917-18.
	Rs. 1,000	Rs. 1,000	Rs. 1,000	Rs. 1,000
Superannuation and retired allowances	21,55	23,00	23,00	24,50
Commuted value of pensions	71	1,50	1,25	1,35
Compassionate allowances ...	37	39	42	44
Gratuities	40	39	31	33
Pensions for distinguished and meritorious services.	5	5	5	5
Refunds	7	1	1	1
Total ...	23,15	25,34	25,04	26,68

This is an increasing head and with the gradual expansion and progress of the Province it is probable that the normal growth of the last few years will be maintained.

30.—STATIONERY AND PRINTING.

HEADS OF ACCOUNT.	Actuals, 1915-16.	Budget, 1916-17.	Revised, 1916-17.	Budget, 1917-18.
	Rs. 1,000	Rs. 1,000	Rs. 1,000	Rs. 1,000
Stationery purchased in the country	1,20	1,48	1,24	1,24
Government Presses ...	2,83	2,89	2,69	3,14
Printing at private presses ..	38	40	39	38
Lithography	82	80	70	98
Stationery supplied from Central Stores.	2,42	2,65	2,88	2,73
Refunds	...	...	...	...
Total ...	7,65	8,22	7,90	8,47

Smaller expenditure is expected to be incurred this year on stationery purchased in the country under all heads save criminal courts where actuals suggest a probable inadequacy of about Rs. 2,000. The saving is probably due to some extent to the Government orders enjoining economy in the use of stationery. Under Government Presses a saving of about Rs. 7,000 is expected under grain compensation allowance and Rs. 16,000 under the detailed head II Press. The decrease under lithography is due to an over-estimate in the current year's budget. Under Stationery supplied from Central Stores, an extra grant of Rs. 10,200 has been made to the Public Works Department for printing

paper for non-account forms, the cost of which was previously borne by the Accountant-General's budget The expenditure on binding material, etc., incurred by the Superintendent, Government Printing, is also expected to exceed the budget estimate by Rs. 12,000.

Under Government Presses, the budget provides for a higher expenditure to the extent of Rs. 38,000 under Secretariat Press owing to the increase in the work to be printed and the necessity for purchasing new machinery. Jail presses show an increase of Rs. 3,000. The increase under Lithography is due to larger provision having been made for the cost of lithographing patwaris' forms owing to the rise in the cost of paper. Under Stationery supplied from Central Stores the estimates submitted by heads of departments have, in most cases, been cut down with a view to enforcing economy in the consumption of stationery, but the total figure shows an increase as compared with last year's actuals partly owing to larger requirements and partly to the rise in prices.

32.—MISCELLANEOUS.

HEADS OF ACCOUNT.	Actuals, 1915-16.	Budget, 1916-17.	Revised, 1916-17.	Budget, 1917-18.
	Rs. 1,000	Rs. 1,000	Rs. 1,000	Rs. 1,000
Rents, Rates and Taxes ...	3	2	4	3
Rewards for proficiency in Oriental languages and allowances to Language Examination Committees.	12	10	10	10
Books and Periodicals ...	...	...	...	1
Donations for charitable purposes ...	3	3	3	4
Charges on account of European vagrants.	3	6	3	5
Rewards for destruction of wild animals.	3	5	3	6
Petty establishment	2,74	3,02	3,00	3,57
Irrecoverable temporary loans written off.	3	2	2	1
Miscellaneous charges for treatment of patients at Pasteur Institute, Kasauli.	15	15	15	15
Contributions	7	10	1,57	2,42
Miscellaneous and unforeseen charges...	13	5,15	10	5,20
Miscellaneous refunds	30	10	10	10
Annual stipends to holders of literary titles.	1	1	1	1
Total ...	3,67	8,81	5,18	11,75

The majority of the minor heads here are unimportant and the figures for expenditure under them call for no remarks. Under Contributions, Rs. 1,34,000 has been debited to this head in consequence of the introduction of a new system of grants to district boards in the Rawalpindi Division in accordance with which a single consolidated grant is made to each board instead of a number of grants for specific purposes which had been provided for in the budget under other heads, and the provision for which has now been transferred

to this head. A grant of Rs. 17,500 was also made to the municipal committee, Montgomery, in order to enable it to meet its outstanding debts. As explained in last year's memorandum, provision was made in this year's budget for a reserve of Rs 5,00,000 for unforeseen contingencies. Expenditure incurred against this allotment has been debited to the appropriate heads, hence the smallness of the figures shown in the revised.

In the budget the increase under petty establishment is mainly in consequence of the introduction of the new copying agency system, while under contributions, though the special contribution to the Montgomery Municipal Committee already mentioned will not be required next year, a lakh has been provided for grants to district boards for development expenditure. Five lakhs have again been provided as a reserve for unforeseen charges.

23—FAMINE RELIEF.

HEADS OF ACCOUNT.	Actuals, 1915-16.	Budget, 1916-17.	Revised, 1916-17.	Budget, 1917-18.
	Rs. 1,000	Rs. 1,000	Rs. 1,000	Rs. 1,000
Famine Relief	1,58	...	6,30	85

The increase in the revised estimate under this head is entirely due to the heavy expenditure incurred on fodder concessions owing to the fodder famine which preceded the burst of the monsoon this year. The prospects as regards fodder are more hopeful this year as the good rains enabled the cultivators to accumulate a certain reserve.

36—REDUCTION OR AVOIDANCE OF DEBT.

HEADS OF ACCOUNT.	Actuals, 1915-16.	Budget, 1916-17.	Revised, 1916-17.	Budget, 1917-18.
	Rs. 1,000	Rs. 1,000	Rs. 1,000	Rs. 1,000
Reduction or Avoidance of Debt ...	1,40	1,40	1,40	...

In the revised estimate the usual provision has been made under this head. In the budget no provision has been made as the Secretary of State has decided to introduce a new method of meeting expenditure on famine relief. In future as explained in the first part of this memorandum, the expenditure will be debited to Imperial and Provincial revenues in the proportion of three to one and the annual assignment of Rs. 1, 40,000 from Imperial to Provincial will cease.

42—IRRIGATION—MAJOR WORKS.

HEADS OF ACCOUNT.	Actuals, 1915-16.	Budget, 1916-17.	Revised, 1916-17.	Budget, 1917-18.
	Rs. 1,000	Rs. 1,000	Rs. 1,000	Rs. 1,000
Working expenses—In charge of Civil Officers—				
Owner's rate refunds ...	2	...	...	...
Imperial share—one-half ...	1	...	...	...
Provincial share ,, ...	1	...	...	...
Working expenses—In charge of Public Works Officers.	**1,03,49**	**1,03,00**	**1,04,15**	**1,00,96**
Imperial share—one-half ...	51,74	51,50	52,07	50,48
Provincial share ,, ...	51,75	51,50	52,08	50,48
Interest on debt	**72,37**	**74,77**	**73,94**	**75,24**
Imperial share—one-half ...	36,18	37,39	36,97	37,62
Provincial share ,, ...	36,19	37,38	36,97	37,62
Total ...	**1,75,88**	**1,77,77**	**1,78,09**	**1,76,20**
Imperial share—one-half ...	87,93	88,89	89,04	88,10
Provincial share ,, ...	87,95	88,88	89,05	88,10

In the case of works in charge of Public Works Officers, a saving of two and-a-three-quarter lakhs is expected under Works and Repairs. This is made up of a decrease of about Rs. 6,00,000 under Works owing to the postponement under the orders of the Local Government of all new works and works which were not absolutely necessary. Under Repairs, however, the recent heavy monsoon necessitated a considerable outlay on repairs to canal banks, and the budget allotment under this head will, it is anticipated, prove too low by about Rs. 2,50,000. Establishment shows an increase of about three and-a-quarter lakhs partly owing to an under-estimate under various temporary heads on the new canals and probably also to the fact that a smaller proportion of the establishment was charged against the Capital head. Other items show an increase of Rs. 50,000. This occurs mainly on the Lower Chenab Canal where special purchases of tools and plant have been necessary owing to heavy repair works.

43—IRRIGATION—MINOR WORKS AND NAVIGATION.

HEADS OF ACCOUNT.	Actuals, 1915-16.	Budget, 1916-17.	Revised, 1916-17.	Budget, 1917-18.
	Rs. 1,000	Rs. 1,000	Rs. 1,000	Rs. 1,000
In charge of Civil officers ...	43	46	68	78
In charge of Public Works officers ...	1,60	1,40	2,03	2,77
Total ...	**2,03**	**1,86**	**2,71**	**3,55**

In the case of works in charge of Civil Officers, the increase both in the revised and the budget is due to the incorporation of the accounts of the Kitchen-Irving Canals in Montgomery in the accounts of the Province. The increased expenditure expected this year on works in charge of Public Works Officers is due to the entertainment of new establishment and the purchase of tools and plant in connection with the Thal survey. In the budget while there are decreases under establishment and other items, works and repairs taken together are higher by Rs. 65,000 and a special provision of Rs. 66,000 has been entered for the Bhakra dam scheme. Fifteen thousand rupees have also been provided for the preliminary investigation of a proposal to construct a small canal in the Pind Dadan Khan Tahsil of the Jhelum District.

45—CIVIL WORKS.

HEADS OF ACCOUNT.	Actuals, 1915-16.	Budget, 1916-17.	Revised, 1916-17.	Budget, 1917-18.
	Rs. 1,000	Rs. 1,000	Rs. 1,000	Rs. 1,000
In charge of Civil officers ...	13,78	13,58	11,16	12,72
In charge of Public Works officers ...	51,69	40,27	41,42	58,33
Total ...	65,47	53,85	52,58	71,05

The saving anticipated under works in charge of Civil Officers this year is made up of a number of items, the chief of which are Rs. 66,000 under Contributions as the full amount of 3½ lakhs provided for grants for Colony roads is not likely to be required, staging bungalows establishment Rs. 4,300, staging contingencies Rs. 6,200, petty construction and repairs Rs. 5,000. There is also a saving of Rs. 1,11,000 under this head as this allotment was transferred to the head "32—Miscellaneous" in consequence of the introduction of the system of consolidated grants to district boards to which allusion has already been made. A sum of about Rs. 47,000, which was provided in the budget for payment of compensation to certain hill Rajas is not likely to be disbursed this year. In the budget for 1917-18, 3½ lakhs have again been provided for grants for colony roads and about half a lakh has been allotted for the payment to the hill Rajas just referred to. Petty construction and repairs are also expected to cost Rs. 10,000 more.

This year an extra grant of Rs. 1,20,000 was made late in the year chiefly for urgent repairs and for certain works the necessity for which had not been foreseen when the budget was framed. Recently further grants of Rs. 1,17,000 and Rs. 32,000 have been made for the purchase of certain property in Simla for the residences of officers, while on the other hand the recent temporary stoppage of goods traffic and the continued difficulty experienced in obtaining material have involved large lapses of grants. In next year's budget it has been possible to provide for a number of urgent works which had had to be omitted last year owing to lack of funds. The list was discussed in detail at the meetings of the Finance Committee. An extra provision of one lakh over and above what had been originally fixed upon has been made to provide for the re-grant of lapses of allotments for certain works which it is hoped to spend next year.

Provincial Balances.

As already explained in the first part of the Memorandum, the opening balance at the beginning of the current financial year amounted to Rs. 63,55,000 or Rs. 3,32,000 more than had been anticipated. The budget provided for a closing balance of Rs. 55,41,000, whereas the good monsoon and the other causes, to which reference has been made above, have so far improved the financial position that the provincial balance on 31st April 1917 is expected to be no less than Rs. 1,02,83,000. This figure includes a balance of Rs. 11,17,000 of the assignment given by the Government of India for Sanitation.

The revenue in 1917-18 is expected to exceed the expenditure by Rs. 2,76,000, leaving a closing balance on 31st April 1918 of Rs. 1,05,59,000, of which Rs. 11,17,000 will represent the unspent balance of the Government of India assignment for Sanitation.

LAHORE: O. F. LUMSDEN,

The 7th March 1917. *Financial Secretary to Government, Punjab.*

Statement of re-appropriations exceeding Rs. 10,000 *which have been sanctioned by the Local Government in the course of the year.*

Head of account.	Nature of demand.	Amount.
		Rs.
1—Refunds and Drawbacks—Land Revenue refunds.	Refund of revenue collected by Government which should have been credited to Nankana Sahib.	40,000
19-A—Law and Justice—Chief Court.	Additional temporary judgeship for inspection of Courts.	12,550
20—Police, District Executive Force.	Entertainment of temporary Sub-Inspectors, Head Constables and Constables.	27,200
24-A—Medical ...	Additional grant for purchase of quinine ...	26,000
24-B—Sanitation ..	Additional grant to the Sanitary Board for distribution to local bodies.	1,00,000
26-A—Agriculture ...	Additional grant for purchase of cotton seed.	20,000
30—Stationery and Printing	Printing of Patwari and Kanungo forms in Jail Press.	15,000
32—Miscellaneous ...	Grant to the Municipal Committee, Montgomery, for payment of outstanding debts.	17,500
42—Irrigation—Major Works.	Special repairs to Sirhind and Upper Sutlej Canals.	75,000
	Additional grant to meet cost of works on Upper Chenab, Lower Bari Doab, Lower Chenab and Upper Sutlej Inundation Canals.	1,00,000
43—Minor Works and Navigation.	Preparation of project estimate of Sind-Sagar Canal.	30,000
	Survey work in connection with the Bhakra Storage Reservoir.	30,000
45—Civil Works in charge of Public Works Officers.	Construction of the Punjab Lunatic Asylum Quarantine block.	15,000
	Acquisition of properties in Simla for use as residences for Government Officers.	1,49,600
33—Famine Relief ...	Fodder concessions ...	6,30,000

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LAHORE, FRIDAY, MAY 4, 1917.

PART V.

Proceedings of the Council of the Lieutenant-Governor of the Punjab assembled for the purpose of making Laws and Regulations.

PUNJAB GOVERNMENT.

LEGISLATIVE DEPARTMENT.

Abstract of Proceedings of the Council of the Lieutenant-Governor of the Punjab assembled for the purpose of making Laws and Regulations under the provisions of the Government of India Act, 1915.

THE Council met at Government House, Lahore, at 10-30 A.M. on Tuesday, the 24th April 1917.

PRESENT :

His Honour Sir MICHAEL FRANCIS O'DWYER, K.C.S.I., I.C.S., Lieutenant-Governor, *Presiding.*

The Hon'ble Mr. JOHN PERRONET THOMPSON, I.C.S.

The Hon'ble Mr. JAMES ALEXANDER RICHEY.

The Hon'ble Khan Bahadur Khawaja YUSAF SHAH.

The Hon'ble Mr. HERBERT JOHN MAYNARD, C.S.I., I.C.S.

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[*The President.*]

The Hon'ble Mr. OSWALD FARQUHAR LUMSDEN, I.C.S.

The Hon'ble Nawab Sir BAHRAM KHAN, MAZARI, K.C.I.E.

The Hon'ble Sardar Bahadur Sardar GAJJAN SINGH.

The Hon'ble Chaudhri LAL CHAND.

The Hon'ble Khan Bahadur Sayid MEHDI SHAH.

The Hon'ble Pandit JAWAHAR LAL, BHARGAVA.

The Hon'ble Rai Bahadur RAM SARAN DAS, C.I.E.

The Hon'ble Rai Bahadur Pandit SHEO NARAIN.

The Hon'ble Mr. DAVID WANN AIKMAN, C.I.E.

The Hon'ble Mr. JAMES CURRIE.

The Hon'ble Rai Bahadur Bakhshi SOHAN LAL.

The Hon'ble Raizada BHAGAT RAM.

The Hon'ble Sayid MAKHDUM RAJAN SHAH.

The Hon'ble Mr. CREWE ARMAND HAMILTON TOWNSEND, I.C.S.

The Hon'ble Mr. PATRICK JAMES FAGAN, I.C.S.

The Hon'ble Khan Sahib Mirza MUHAMMAD IKRAM ULLAH KHAN.

The Hon'ble Diwan Bahadur Diwan DAULAT RAI.

The Hon'ble Mr. EDWIN WOODALL PARKER.

The Hon'ble Mr. HENRY DUFFIELD CRAIK, I.C.S.

The Hon'ble Khan Bahadur Malik MUHAMMAD AMIN KHAN.

The Hon'ble Colonel HAROLD HENDLEY, M.D., I.M.S.

The Hon'ble Mr. STEPHEN WILLIAM GRACEY, I.C.S.

OATH OF OFFICE.

The Hon'ble Mr. JAMES ALEXANDER RICHEY took the prescribed oath of allegiance to the Crown.

CAPTURE OF BAGHDAD.

His Honour the President :—

"The Council will remember that at the last meeting they authorised me to convey to His Excellency the Viceroy a message of congratulation on the success of our arms in Mesopotamia. In reply to that message His Excellency wired as follows :—

"Please convey my thanks to the Punjab Legislative Council for their congratulations on the success of our forces in Mesopotamia. They will be proud that the Punjab was strongly represented in General Maude's Army."

PAPERS LAID ON THE TABLE.

The Hon'ble Mr. Craik laid on the table a reply* to the Hon'ble Chaudhri Lal Chand's question No. 27 asked at the meeting of the 13th March 1917.

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* See Appendix A.

[*Rai Bahadur Ram Saran Das; Mr. Fagan.*]

QUESTIONS AND ANSWERS.

The Hon'ble Rai Bahadur Ram Saran Das asked :—

1. " (*a*) Is the Government aware that the actual income from head Land Revenue during the period 1909-10 to 1915-16 has been practically stationary, being Rs. 2,83,36,000 in 1909-10 and Rs. 2,79,77,000 in 1915-16, and that the revised estimate for 1916-17 and budget estimates for 1917-18 also do not show any improvement ? Land Revenue income and expenditure.

" (*b*) Is the Government aware that in the same period expenditure under head Land Revenue has increased from Rs. 21,53,000 in 1909-10 to Rs. 24,16,000 in 1915-16, an increase of over 12 per cent., and that in the revised estimates for 1916-17 and budget estimates for 1917-18 the expenditure under this head is still increasing, being Rs. 24,91,000 in the budget proposed ?

" (*c*) If answer to (*a*) and (*b*) be in the affirmative, will the Government kindly inform this Council what steps, if any, they propose to keep increase in expenditure in proportion to the increase in income under this head ? "

The Hon'ble Mr. Fagan replied :—

" The figures quoted in part (*a*) of the question are budget figures under Receipt head I for " net total shared " land revenue, after deduction of that portion of total land revenue which is due to canal irrigation and which is transferred to Receipt head XXIX—Irrigation—Major Works, half of it being credited to Imperial and half to Provincial. The figures quoted do not therefore show the real facts relative to the growth of land revenue during the period with which the question deals. Including the amounts transferred to head XXIX the actuals for land revenue of all classes have in fact risen from 313·87 lakhs in 1909-10 to 387·69 lakhs in 1915-16. The revised estimate for 1916-17 is 404·57 lakhs and the budget for 1917-18 402·62 lakhs. The increase in actuals between 1909-10 and 1915-16 was therefore 73·82 lakhs or nearly 24 per cent. During the same period ordinary land revenue, excluding such fluctuating and uncertain elements as proceeds from the sale of Government estates and of waste land, increased from 283·76 lakhs to 346·40 lakhs, that is, by 62 lakhs or 22 per cent. The corresponding revised estimate for 1916-17 is 365·76 lakhs and the budget for 1917-18 363·61 lakhs.

" The increase in total land revenue during the above period was mainly in the portion transferred to head XXIX which rose from 30·51 lakhs to 107·92 lakhs or by 77·41 lakhs. This large enhancement is due, of course, to the opening of new canals. Its exclusion from the figures for " net total shared " land revenue which are quoted by the Hon'ble Member would naturally lead to a conclusion such as that drawn in part (*a*) of the question.

" The figures quoted in part (*b*) appear to be incorrect. The actuals under Land Revenue Expenditure head 3 for 1909-10 and 1915-16 were 47·86 lakhs and 49·47 lakhs, respectively, which show an increase in the latter year of slightly more than 3 per cent. as compared with one of 12 per cent. stated in the question. The revised estimate under this head for 1916-17 is 47·73 lakhs which is less than the actuals for 1909-10, while the budget estimate for 1917-18 is 51·13 lakhs. The increase shown by the last figure is mainly due to the inclusion of provision for the Sind Sagar Thal Survey as already explained by me at the last meeting of the Council.

" To part (*c*) of the question no reply appears to be required in view of the replies given to parts (*a*) and (*b*)."

[*Rai Bahadur Ram Saran Das*; *Mr. Richey*; *Mr. Lumsden.*]

The Hon'ble Rai Bahadur Ram Saran Das asked :—

Non-recurring Imperial grant on Education.

2. "(*a*) Will the Government kindly inform this Council as to what proportion of the non-recurring Imperial grant of Rs. 29,75,000 for Education received by this Province in 1912-13 has been spent on—

(*i*) School houses; and
(*ii*) School hostels?

"(*b*) Will the Government also kindly inform this Council what portions of the Imperial non-recurring grants made since 1910-11 have been included in the Provincial budgets under—

(*i*) Education;
(*ii*) Public Works; and
(*iii*) Any other head?"

The Hon'ble Mr. Richey replied :—

"(*a*) The non-recurring Imperial grant of Rs. 29,75,000 for education consists of three items—

	Rs.
(*i*) For general purposes	25,25,000
(*ii*) For the development of University work ...	2,00,000
(*iii*) For the improvement or erection of Hostels	2,50,000

"Of this sum Rs. 22,49,713 have been spent on school buildings, *i.e.*, 75·6 of the total grants.

"On school houses the expenditure has been 38·6 of the total grants.

"On hostels the expenditure has been 13·3 of the total grants. The remaining 23·8 of the total grants has been spent through the agency of the Public Works Department on projects which include both schools and hostels and which cannot be accurately sub-divided.

"(*b*) The figures required in the second part of the question are —

	Rs.
(*i*) Under Education	26,66,000
(*ii*) Under Public Works	12,12,000
(*iii*) Under other heads	*Nil.*"

The Hon'ble Rai Bahadur Ram Saran Das asked :—

Expenditure of non-recurring grants for sanitation.

3. "Will the Government kindly inform the Council in what manner and on what objects in each year since 1911-12 have the Imperial non-recurring grants of Rs. 20,67,000 for sanitation made to this Province in 1911-12 and 1912-13 been spent?"

The Hon'ble Mr. Lumsden replied :—

"I prefer to answer question No. 11 first, which precedes it in time and without which it is not easy to answer question No. 3.

"It is difficult to give a satisfactory reply to the Hon'ble Member's question, as it is not always possible to discriminate in practice between those schemes which have been financed from the Imperial non-recurring grants and those for which the money has been found from the resources of this Government. Statement A placed upon the table, however, shows items totalling to Rs. 8,69,378 which have been entered in the register maintained for the purpose as debited to the Imperial non-recurring grant of 9 lakhs for education during the years 1911-12, 1912-13 and 1913-14. The balance was distributed over several works in the year 1914-15, but details of the distribution are not readily available.

"Of the 10 lakhs grant for Sanitation 5 lakhs were earmarked for the Research Institute at Kasauli. Statement B placed on the table shows the expenditure debited to the Imperial grants for Sanitation during the years 1911-12 and 1912-13. It may be pointed out that the grants were made

[*Mr. Lumsden.*]

at the close of the financial year 1910-11 and were carried in the Provincial balance until required for expenditure.

" To enable the Hon'ble Member to understand the statement, I may append a word of explanation. The questions necessarily overlap somewhat, but the total of the two statements added together (the details of which are given in the statements appended to questions Nos. 11 and 3) give a total of Rs. 30,67,000, which is the total amount of non-recurring grants given by the Government of India. Rupees 5,00,000, as already explained, was earmarked for Kasauli. The statements, when added together, show totals of Rs. 17,77,006 which, with the balance of Rs. 7,89,994, make up the total of Rs. 25,67,000.

" As regards this unexplained balance, Hon'ble Members are no doubt aware that, owing to financial stringency, local bodies have not been able to take up as many projects as usual to which grants could ordinarily be made, and secondly, owing to the great rise in the cost of material and the impossibility of obtaining certain classes of materials, progress in this direction has been necessarily delayed.

STATEMENT A.

Statement showing the expenditure incurred from the non-recurring grants for Education.

Serial No.	*Particulars.*	*Amount.*
	1911-12.	Rs.
1.	Construction of workshops for the Mayo School of Art, Lahore.	1,499
2.	Additions to the buildings of the Normal School, Rawalpindi	7,163
3.	Construction of Workshops for the Central Training College, Lahore.	5,707
4.	Construction of Queen Mary's College, Lahore ...	60,321
5.	Purchase of R. B. Buta Singh's property for the Government High School, Ráwalpindi.	1,800
6.	Construction of Lower Primary class rooms for the Government High School, Muzaffargarh.	5,694
7.	Construction of Lower Primary class rooms for the Government High School, Amritsar.	9,670
8.	Construction of a temporary school building at Chorutta, Dera Ghazi Khan.	5,800
9.	Additions and alterations to the Government High School, Rohtak.	4,063
10.	Purchase of the Mor Serai for the Government High School, Rewari.	15,964
11.	Building grant to the Convent School, Multan ...	11,715
12.	Building grant to the Convent School, Murree ...	10,000
13.	Building grant to the Station School, Rawalpindi ...	7,212
14.	Mission High School, Lahore, building grant ...	15,000
15.	Building grant to the Convent School, Rawalpindi ...	4,240
16.	Building grant to the Cathedral Girls' High School, Lahore.	470
17.	Building grant to St. Bede's College, Simla ...	1,181
	Total ...	1,83,690

[*Mr. Lumsden.*]

Serial No.	*Particulars.*	*Amount.*
	1912-13.	Rs.
1.	Building grant to the T. J. High School, Qadian, towards the completion of the boarding-house.	6,200
2.	Building grant to the District Board, Sialkot, for a Training Class at Sambrial.	3,300
3.	Building grant to the District Board, Jhelum, for a Training Class at Rohtas.	6,549
4.	Building grant to the District Board, Gujrat, for a Training Class at Daulat Nagar.	4,608
5.	Building grant to the Cathedral Orphanage, Lahore ...	12,000
6.	Grant to the District Board, Hissar, to cover the expenses incurred in opening a Training Class at Hissar.	223
7.	Construction of Workshops for the Mayo School of Art, Lahore	44,661
8.	Construction of new buildings for the Government High School, Campbellpur.	54,319
9.	Construction of new buildings for the Government High School, Gujrát.	52,502
10.	Construction of new buildings for the Government High School, Dharmsála.	85,157
11.	Grants to the District Boards of the Delhi, Ráwalpindi and Multan Districts for the buildings of Vernacular Middle and Primary Schools.	95,782
12.	Acquisition of a site for the Government High School, Sialkot.	16,603
13.	Construction of a shed for the swimming bath of the Government College, Lahore.	8,487
14.	Provision of additional accommodation for the Government High School, Rewari.	6,586
15.	Construction of the temporary additional accommodation for the Lawrence School, Gora Gali.	14,401
16.	Acquisition of the old hospital buildings at Karnal and their conversion into additional class rooms and a boarding-house for the Government High School.	25,000
17.	Construction of the Government Engineering School, Rasul ...	3,228
18	Building grant to the Convent School, Murree	10,000
19.	Building grant to the T. J. High School, Qadián, for the erection of a new school building.	15,000
20.	Construction of Queen Mary's College, Lahore ...	15,900
21.	Building grant to the Mission High School, Gujranwala ...	16,000
22.	Building grant to the Khalsa High School, Gujranwala ...	30,000
23.	Building grant to the Convent School, Simla ...	4,904
24.	Ditto ditto ditto ...	3,593
25.	Ditto ditto ditto ...	675
	Total	... 5,35,688

[*Mr. Lumsden.*]

Serial No.	*Particulars.*	*Amount.*
	1913-14.	Rs.
1.	Building grant to the Mission High School, Gujranwala ...	14,000
2.	Building grant to the Convent School, Murree	5,000
3.	Building grant to the Kirpa Ram Anglo-Sanskrit High School, Bhera.	5,000
4.	Building grant to the Mission School, Lahore	2,104
5.	Building grant to the Church Mission Primary School, Multan.	9,000
6.	Building grant to the Cathedral Orphanage for Boys, Lahore	10,000
7.	Construction of a new Biology and Physics Laboratory for the Government College, Lahore.	1,00,000
8.	Building grant for the Cathedral High School for Girls, Lahore.	1,721
9.	Grant placed at the disposal of the Commissioner, Ambala Division, for the erection and improvement of school buildings.	3,175
	Total ...	1,50,000

STATEMENT B.

Statement showing the expenditure incurred from the non-recurring grants for Sanitation.

Serial No.	*Particulars.*	*Amount.*
	1911-12.	Rs.
1.	For improving the sanitary condition of Delhi Bela ...	24,926
2.	Ditto ditto ditto ...	20,000
3.	Purchase of spraying machine for Lahore Municipality ...	14,000
4.	Freight, etc., for the above machine from Delhi to Lahore ...	400
5.	For filling up Dhab at Amritsar	1,00,000
	Total ...	1,59,326
	1912-13.	
1.	European stores required by the Chief Malaria Medical Officer, Punjab.	750
2.	For sanitary improvement of Delhi ...	1,45,000
3.	Sanitary experiments	2,600
4.	Pay of Major Young, Health Officer, Delhi	578
5.	Ambala Water-Works Improvement	30,000
6.	Amritsar City Sewage Scheme	2,20,000
7.	Sialkot Water-Supply Scheme	1,00,000
8.	Rawalpindi Intramural Drainage Scheme ...	1,50,000
9.	Dharmsala Water-Supply	1,900
	Total ...	6,50,828

[*Mr. Lumsden, Rai Bahadur Ram Saran Das ; Mr. Maynard.*]

Reply to question No. 3.—

"A statement furnishing the information desired by the Hon'ble Member is placed on the table. It will be noticed that of the total amount Rs. 7,90,000 are still unspent and form part of the Provincial balance as explained in the final paragraph of part II of the Financial Memorandum where the item of Rs. 11,17,000 includes Rs. 3,27,000 of unexpended recurring grant.

Statement showing the disposal of the non-recurring Imperial grants for Sanitation.

Grants received from the Government of India —		Rs.
During 1910-11		5,00,000
" 1911-12		6,17,000
" 1912-13		14,50,000
Total ...		25,67,000
*Expenditure in 1911-12		1,59,326
*Expenditure in 1912-13		6,50,828
Expenditure in 1913-14—	Rs.	
1. Isa Khel Water-Supply	5,000	
2. Watering cart and storage tank, Multan ...	14,286	
3. Anti-Malarial Measures, Gujrat ...	300	
4. Additional grant to the Sanitary Board for distribution.	50,000	
5. Storm Water Outfall Drain, Lahore ...	16,359	
6. Ferozepore Drainage Scheme	12,000	
7. Bhera Drainage Scheme	33,500	
8. Lahore Sewage Scheme	†6,55,000	7,86,445
Expenditure in 1914-15—		
Simla Sewage Scheme...	1,65,000	
Dera Ghazi Khan Water-Works	‡15,407	1,80,407
Total expenditure during 1911-12 to 1914-15		17,77,006
Balance on 31st March 1915		7,89,994"

The Hon'ble Rai Bahadur Ram Saran Das asked :—

Local opinion in regard to liquor shops.

4. "(*a*) Will the Government kindly inform this Council to what extent local opinion has in the past been consulted in the matter of establishing or continuing liquor shops in particular localities ?

"(*b*) Will the Government kindly state to what extent they have in the past consulted Municipal and District Boards when establishing or continuing liquor shops in territories administered by them ?"

The Hon'ble Mr. Maynard replied :—

"(*a*) If the Hon'ble Member will refer to the concluding paragraph of my answer to the Hon'ble Pandit Jawahar Lal Bhargava's second question at

*Details given in reply to the other question of the Hon'ble Member.
†Part of the grant of 9 lakhs, Rs. 2,45,000 debited to recurring grant.
‡Part of the grant of Rs. 50,000 ; balance debited to recurring grant.

[*Mr. Maynard* ; *Rai Bahadur Ram Saran Das* ; *Mr. Lumsden.*]

the last meeting of this Council, he will see generally to what extent local opinion has in the past been consulted. Under present rules local bodies are to be consulted regularly once a year in November or December on certain excise questions, among which are included new licenses and the reduction of existing licenses. This does not preclude them from expressing opinions on these subjects at other times. The object of systematic consultation in November or December is to obtain information on which action can be taken when disposing of licenses for the coming financial year in January and February.

" (*b*) Prior to 1914 Municipal and District Boards were not consulted on these subjects. The system which prevailed up to that time was one of Advisory Committees constituted specially to deal with excise questions. Such committees carry less weight than local bodies dealing with local affairs in general, and were found in practice to have been of little use. The practice since 1914 of consulting Municipal and District Boards has been described in answering the first part of this question."

The Hon'ble Rai Bahadur Ram Saran Das asked :—

Election in trans-Indus municipalities.

5. " (*a*) Will the Government kindly inform this Council what considerations led the Government not to introduce the system of election in trans-Indus municipalities ?

" (*b*) Will the Government kindly inform this Council whether those considerations still subsist and whether the system of election cannot now be introduced in these municipalities ?"

The Hon'ble Mr. Lumsden replied :—

" (*a*) I would refer the Hon'ble Member to the answer given by me to the exactly similar question put by the Hon'ble Sayad Rajan Shah at the meeting of this Council held on the 2nd September 1916.

" (*b*) Replies received in connection with a recent enquiry regarding the possibility of introducing the elective system with advantage to such municipalities show clearly that there is no strong local feeling in favour of the system. A proposal by Government that the elective system should exceptionally be introduced at Dera Ghazi Khan has called forth a vigorous protest from all the most influential inhabitants of the town, both Hindu and Muhammadan."

The Hon'ble Rai Bahadur Ram Saran Das asked :—

Encouragement of Co-operative Credit Societies among industrial classes.

6. " Will the Government kindly inform this Council whether special steps are being taken to encourage the establishment of Co-operative Credit Societies for industrial classes. ? "

The Hon'ble Mr. Maynard replied :—

" With the object of encouraging the establishment of Co operative Credit Societies for the industrial classes a special Inspector of Artisans' Societies was appointed in 1914.

" For further information on the subject the Hon'ble Member might refer to paragraphs 26 and 27 of the latest annual report of the Registrar, Co-operative Credit Societies. "

The Hon'ble Rai Bahadur Ram Saran Das asked :—

Consolidated grants to District Boards.

7. " Will the Government kindly lay on the table of this Council the new scheme by which consolidated grants for different purposes are proposed to be given to the District Boards ? "

[*Mr. Lumsden ; Rai Bahadur Ram Saran Das ; Mr. Richey ; Mr. Townsend.*]

The Hon'ble Mr. Lumsden replied :—

"A short note explaining the scheme is laid on the table. Should the Hon'ble Member desire any further information on the subject I shall be glad to supply it."

NOTE.—The scheme under which consolidated grants are allotted to District Boards has for its main object a further advance in the direction of local self-Government by abolishing as far as possible all earmarked grants and thereby freeing the boards from some of their present financial shackles.

The consolidated grants which are usually fixed for a term of five years roughly represent the difference between the normal income of the board and its normal expenditure. The latter term is however interpreted in a liberal way as meaning the amount which ought to be spent annually so as to ensure that all the works and services for which the board is responsible are maintained in a state of efficiency. The new arrangement will not affect educational grants which will be continued on the old lines, while certain contributions from the boards such as those for the maintenance of non-criminal lunatics and lepers and for leave and pension contributions of Government servants employed by District Boards must be retained. All other contributions to and from the boards will be abolished.

It will be observed that the consolidated grants do not provide for expenditure on further development but it is intended to place annually at the disposal of Commissioners, whenever the financial position admits of this, certain sums for distribution to District Boards for projects involving additional outlay. In the current year's budget, for instance, a sum of one lakh has been provided for this purpose.

The system above described has been introduced in the Rawalpindi Division with effect from 1st April 1916 and in the Ambala Division from 1st April 1917.

It is being worked out for the remaining divisions.

The Hon'ble Rai Bahadur Ram Saran Das asked :—

New primary schools.

8. "Will the Government kindly inform this Council as to what number of new primary schools are likely to be established in the Province in the year 1917-18 ?"

The Hon'ble Mr. Richey replied :—

"The number of primary schools which local bodies propose to open during 1917 18 is 122. No figures are available for the number of primary schools to be opened by private agencies."

The Hon'ble Rai Bahadur Ram Saran Das asked :—

Appointment of District Board Engineers.

9. "(*a*) Will the Government kindly inform this Council whether there are any Government rules for selection and appointment of District Board Engineers ?

"(*b*) Is it a fact that Engineers of certain District Boards do not possess recognised qualifications ; if so, in what districts ?

"(*c*) If that is a fact, what led the boards concerned to make such a selection ?"

The Hon'ble Mr. Lumsden replied :—

"(*a*) Under rule XII-A of the rules published in Punjab Government notification No. 48, dated 25th February 1916, which reproduced in a consolidated form old rules scattered over a number of previous notifications, the appointment of a District Engineer cannot be made without the previous sanction of the Superintending Engineer of the Circle.

"(*b*) *and* (*c*) Government has no information as to clauses (*b*) and (*c*)."

The Hon'ble Rai Bahadur Ram Saran Das asked :—

Expenditure of wheat profits.

10. "Will the Government kindly inform this Council for what special object under head Agriculture the wheat profits just handed over to this Province will be spent ?"

The Hon'ble Mr. Townsend replied :—

"The Government of India have ruled that the sum of Rs. 10,70,000 allotted to the Punjab out of the wheat profits is to be utilized for non-recurring expenditure on special schemes for the direct benefit of the agricultural classes, any consequent recurring expenditure being met from Provincial revenues. The precise allocation of the grant is left to the Local Government, and is still

[*Rai Bahadur Ram Saran Das*; *Rai Bahadur Bakhshi Sohan Lal*; *Mr. raik.*]

under consideration. The principal objects suggested as suitable for the expenditure in question are as follows, and if the Hon'ble Member or any other Member is in a position to suggest any other practical scheme fulfilling the conditions, Government will be glad to consider it: - The extension of the Gurdaspur Farm (to enable varietal tests of wheat to be made on a larger scale than is at present the case), and the provision of accommodation for visitors at the farm; increased accommodation at the Lyallpur Farm; the institution of an experimental farm for dry cultivation in the North Punjab; the purchase of power-boring plant for tube well work, the sinking of more experimental tube wells, and the establishment of a seed farm in the Upper Jhelum Colony; and an experimental farm in the Lower Bari Doab Colony; the institution of several demonstration farms of an area of about 50 acres each in suitable districts, in which the District Board is willing to pay the subsequent recurring expenditure necessary for the staff of such farm; the provision of additional veterinary hospitals in the South-West Punjab; and, possibly, the provision of machinery for reclamation work on a large scale, by steam cultivation and other methods, of areas of land in the Lower Bari Doab Colony, which are at present unculturable."

The Hon'ble Rai Bahadur Ram Saran Das asked:—

Expenditure of Imperial grant of 19 lakhs for Education and Sanitation.

11. "Will the Government also kindly state in what way the Imperial non-recurring combined grant of Rs. 19,00,000 for Education and Sanitation made to this Province in 1910 11 has been spent?"

(*See reply under question No.* 3.)

The Hon'ble Rai Bahadur Bakhshi Sohan Lal asked:—

Transfer of suits from Ludhiana to Jagraon.

12. "I.—Is the Government aware—

(*a*) that in the last two years a considerable number of civil suits pending in the Munsif's Court at Ludhiana have been transferred to the Munsifs of Jagraon and Samrala;

(*b*) that owing to such transfer of suits from one place to another distant place, the litigants are put to great inconvenience and extra expenses?

"II.—Will the Government be pleased to state—

(*a*) the number of cases so transferred from Ludhiana Munsifi to Samrala and Jagraon Munsifis during the last two years;

(*b*) the number of cases instituted in Munsifi of Samrala during the last two years;

(*c*) the number of cases instituted in the Munsifi of Jagraon during the last two years?"

"III.—Will the Government be pleased to state whether having regard to the paucity of civil work in Samrala and Jagraon Tahsils it is necessary to maintain Munsifs' Courts at Samrala and Jagraon?"

The Hon'ble Mr. Craik replied:—

"Replies to questions I and II could not be furnished from material available in the Chief Court, and the District Judge of Ludhiana has been asked to supply figures. On receipt of his reply I will communicate with the Hon'ble Member.

"*Question III.*—In 1916 the Hon'ble Judges fully considered the question, and decided that it was necessary to maintain the Munsifs' Courts at Samrala and Jagraon, and that, when the file of the Ludhiana Munsif became too heavy for one Munsif, an Additional Munsif should be stationed at Ludhiana. Accordingly there has been an Additional Munsif at Ludhiana during the

[*Chaudhri Lal Chand*; *Mr. Townsend*; *Mr. Lumsden.*]

past winter. He has now been transferred elsewhere. Jagraon is on the railway line and is an important town with a local bar of its own. On the whole, the Hon'ble Judges are of opinion that the posting of only one Munsif at Ludhiana and the distribution of some Ludhiana work between Jagraon and Samrala involves the least possible dislocation and inconvenience. Care is taken that only cases from the eastern part of the Ludhiana Tahsil should go to Samrala, and cases from the western part to Jagraon. In this way sufficient work is found for all the three Munsifs in the district."

The Hon'ble Chaudhri Lal Chand asked :—

Private practice of Veterinary Assistants.

13. "(*a*) Will the Government be pleased to state whether it is a fact that Veterinary Assistants in the Punjab are forbidden to resort to private practice in addition to their official duties while their brethren in the United Provinces and Sub-Assistant Surgeons in our own Province are allowed to enjoy this right?

"(*b*) If this is the case, will the Government be pleased to consider the advisability of extending the same indulgence to Veterinary Assistants in the Punjab?"

The Hon'ble Mr. Townsend replied :—

"(*a*) It is the case that Veterinary Assistants in the Punjab are not allowed private practice, and that such Assistants in the United Provinces are allowed private practice, which is also permitted to Sub-Assistant Surgeons in this Province.

"(*b*) Government is not prepared to amend the existing rule. Veterinary Assistants in the Punjab are whole-time servants of Government and, when they entered its service, were fully aware that private practice would not be permitted. It is not permitted in the case of gazetted officers of the Department. The present arrangements work satisfactorily, and is believed to be in the interests of the public. Any change in the direction indicated by the Hon'ble Member would almost certainly result in a general lowering of the present standard of veterinary work done in the veterinary hospitals of the Province, which is at present believed to compare favourably, both in quality and quantity, with that of any other Province in India."

The Hon'ble Chaudhri Lal Chand asked :—

Grants by Sanitary board to rural areas.

14. "(*a*) What are the rules regarding grants by the Sanitary Board to rural areas for sanitary purposes?

"(*b*) What is the amount of money sanctioned by the Sanitary Board—

(*i*) for towns and

(*ii*) for rural areas

respectively during the last two years?

"(*c*) Will the Government be pleased to fix a minimum which must necessarily go to rural areas?"

The Hon'ble Mr. Lumsden replied :—

"(*a*) There are no special rules regarding grants by the Sanitary Board to rural areas for sanitary purposes, but the policy of Government in respect of such grants is explained in paragraph 10 of the Lieutenant-Governor's Review of the Report on the Sanitary Administration of the Punjab and proceedings of the Sanitary Board for the year 1915 which I may quote for the Hon'ble Member's information :—

"'In several districts the adoption of simple regulations under this Act to promote the sanitation of villages has been approved, and in a number of cases villages have agreed to the imposition of taxation in order to meet the cost of elementary measures of conservancy. In such cases when there is an evident desire on the part of the inhabitants for sanitary progress, His Honour considers that the strict requirements of the rule may be waived, and that grants in aid of sanitary works may be given, provided the principle of self-help is not disregarded, even when half the cost of such works cannot be raised by local contributions.'

[*Mr. Lumsden* ; *Chaudhri Lal Chand* ; *Mr. Townsend.*]

" (*b*) The answer to clause (*b*) is as follows :—

		Grants to towns.	*Grants to rural areas.*
		Rs.	Rs.
1915-16	...	3,56,537	15,399
1916-17	...	3,53,881	46,119

" (*c*) Government does not at present propose to fix any minimum which must necessarily go to rural areas. The small proportion of the grants allotted to rural areas is due, not to any want of sympathy on the part of the Sanitary Board, but to the lack of suitable schemes, and if rural areas or District Boards on their behalf will come forward with practical schemes, the Sanitary Board will gladly consider them."

The Hon'ble Chaudhri Lal Chand asked :—

15. " (*a*) Will the Government be pleased to state whether there is any provision made for the supply of good seed to the zamindars ? **Supply of good seed to zamindars.**

" (*b*) Will the Government be pleased to consider the advisability of maintaining seed stores at the head-quarters of each district ? "

The Hon'ble Mr. Townsend replied :—

" (*a*) The provision of pure seed to zamindars is a matter to which the Agricultural Department devotes much attention, as a perusal of the departmental annual reports will show. Arrangements are being made by the department to provide 5,000 maunds of pure American 4-F cotton seed in the Lower Chenab Colony and 6,000 maunds in the Lower Bari Doab Colony this spring which will be sufficient for the sowing of some 110,000 acres. These figures are largely in excess of those of last year and are in addition to considerable amounts of this cotton seed for which zamindars are making their own arrangements. Large quantities of this seed are also being provided in the Lower Jhelum Colony.

" Of Punjab No. 11 wheat, which is becoming increasingly popular in the canal colonies, the department last year arranged to provide some 15,000 maunds of pure seed.

"Arrangements are also made, though on a smaller scale, to provide pure seed of other crops, such as Pusa 12 wheat, Japan sarson, ground-nuts and long-eared bajra : and the present activities of the department in this matter are only limited by shortness of staff, which will doubtless disappear as time goes on.

" (*b*) A small committee which recently met at Lyallpur considered the advisability of maintaining seed stores in various parts of the Province. The decision arrived at was that in the older canal colonies, where zamindars are generally in the habit of keeping their own seed, the provision of such seed stores is not so important as in some of the submontane districts where holdings are small, the rainfall is heavy, the damage by insects to stored grain is consequently apt to be excessive, and the cultivators do not generally keep their own seed. Following that decision, the Agricultural Department hopes to erect a seed store, probably at some centre in the Hoshiarpur District, this year ; on its success will depend the erection of other such stores.

" As has been already said, the Agricultural Department fully recognizes the importance of the provision of good seed to cultivators generally, and it is hoped that the demonstration farms which are gradually being formed in the Province will considerably facilitate this object."

The Hon'ble Chaudhri Lal Chand asked :—

16. " (*a*) Is it a fact that the Canal Department charges the full amount of water-rate even on failed crops unless the zamindar or tenant puts in a formal application for the remission thereof ? **Remission of water-rates on failed crops.**

[*Chaudhri Lal Chand*; *Mr. Aikman*; *Mr. Thompson*; *Mr. Townsend.*]

"(*b*) Is it not a fact that many such applications are rejected simply because the Zilladar can only reach the spot after the crop is cut and hence cannot decide upon the merits of the application?

"(*c*) If so, will the Government be pleased to amend the rules so as to make it the duty of the authorities to put down failed crops as *kharaba* and to give the necessary remissions without waiting for a formal application on the part of the illiterate peasant?"

The Hon'ble Mr. Aikman replied:—

"(*a*) Remissions for failed crops are granted under rule 20 of the Canal Act, a copy of which is laid on the table.* In the case of any wide-spread recognised calamity affecting large areas, remissions of water-rates are allowed without any formal application by cultivators, but in cases of isolated failures of particular fields, the cultivator affected is expected to bring his failure to the notice of the authorities who then take steps to grant necessary remission after inspection."

"(*b*) The answer is in the negative.

"(*c*) The existing rules have been carefully considered and are regarded as suitable."

The Hon'ble Chaudhri Lal Chand asked:—

Recruits to the Punjab University Double Company.

17. "(*a*) Will the Government be pleased to state the number of applicants for the Punjab University Double Company, classifying them as Hindus and Muhammadans and further specifying how many out of this number belong to the non-military classes of the Province?

"(*b*) How many Sikhs have applied and how many of them are Jats?"

The Hon'ble Mr. Thompson replied:—

"The number of eligible applicants for the University Company is 209, out of which 126 candidates have been declared medically fit. The classification of these 126 candidates is:—

Christians	9
Hindus, military classes	7
Do. non-military classes	31
Muhammadans, military classes	12
Do. non-military classes	22
Sikhs, Jats	28
Do. others	17
Total ...	126

The Hon'ble Chaudhri Lal Chand asked:—

Cattle fairs.

18. "(*a*) How many cattle fairs are held in the Province under the supervision of the Government and local bodies throughout the year?

"(*b*) Has the experiment of arranging exhibition of modern agricultural implements and good seeds ever been tried, and with what results?

"(*c*) If not, will the Government be pleased to arrange such exhibitions at least once a year in each district?"

The Hon'ble Mr. Townsend replied:—

"(*a*) About forty cattle fairs (the number varies slightly from year to year) are held annually in this Province under the supervision of Government and local bodies.

*See Appendix B.

[*Mr. Townsend; Khan Bahadur Malik Muhammad Amin Khan on behalf of Khan Bahadur Mian Fazl-i-Hussain; Mr. Thompson; Mr. Richey; Pandit Jawahar Lal Bhargava; Mr. Maynard.*]

"(*b*) *and* (*c*) Exhibitions of modern agricultural implements and of good seed have been made by the Agricultural Department for some years at selected cattle fairs: in 1916 such demonstrations were given at sixteen fairs. The results of these demonstrations were generally satisfactory, but their number cannot be greatly increased with the present available staff. As that staff increases, these exhibitions at fairs will also increase."

The Hon'ble Khan Bahadur Malik Muhammad Amin Khan asked on behalf of the Hon'ble Khan Bahadur Mian Fazl-i-Hussain :—

19. "Will the Government be pleased to state whether any steps have been taken to call forth a good response for the Indian units of the Indian Defence Force? Or is it intended that this matter be left entirely to non-official enterprise?" Indian units of the Indian Defence Force.

The Hon'ble Mr. Thompson replied :—

"The Indian units to be constituted under the Indian Defence Force Act will be composed of persons other than European British subjects who satisfy the prescribed conditions, and within six months from the commencement of the Act, *i.e.*, before the 28th August 1917, offer themselves for enrolment for general military service. The prescribed conditions have been embodied in a *communiqué* which has been issued to the Press and a copy of which has been laid on the table.*

"It will be observed that the scope of the Act in this Province, which provides from its martial population so large a proportion of the combatant ranks of the regular army, is somewhat restricted: but the Lieutenant-Governor hopes that the response of the classes to whom the Act applies will be worthy of the traditions of the Punjab. Government officers will be prepared to furnish information in regard to the terms of enlistment and the procedure to be adopted, but the organization of recruiting will be left to non-official enterprise, which His Honour trusts will prove itself equal to the task."

The Hon'ble Khan Bahadur Malik Muhammad Amin Khan asked on behalf of the Hon'ble Khan Bahadur Mian Fazl-i-Husain :—

20 "Will the Government be pleased to state whether the estate known as Rose Cottage, Lower Mall, Lahore, has been acquired for the Government College, Lahore, and if so, for how much; and is it intended to be utilized as a Hostel site, and if so, has any Hostel scheme been prepared?" Acquisition of Rose Cottage.

The Hon'ble Mr. Richey replied :—

"Negotiations for acquisition of the site in question are in progress, but no further statement can be made at present."

The Hon'ble Pandit Jawahar Lal, Bhargava, asked :—

"**21.** "Will the Government be pleased to lay on the table a statement showing for each of the last five years the values of the country and foreign liquors consumed in the Province?" Value of foreign and country liquor consumed in the Province.

The Hon'ble Mr. Maynard replied :—

"If the Hon'ble Member will make it plain what he means by the value of liquor, a statement as desired by him will be laid on the table. It is not clear whether wholesale price or retail price is meant, and if the former, whether the distiller's price prior to the payment of duty, or the price inclusive of duty, is meant. The still-head duty is between five and six times the amount of the distiller's price, and the retail price is eight to ten times the distiller's price."

* See Appendix C.

[*Pandit Jawahar Lal, Bhargava* ; *Mr. Maynard.*]

The Hon'ble Pandit Jawahar Lal, Bhargava, asked :—

Detection of illicit distillation.

22. "In order to stimulate and secure co-operation of the public in the detection of illicit distillation of liquor, will the Government be pleased to consider the advisability of issuing instructions—

(*a*) for granting liberal rewards to such private individuals as may render assistance in such detection ;

(*b*) for enjoining strict performance of the duties of lambardars in this connection ?"

The Hon'ble Mr. Maynard replied :—

"(*a*) Liberal rewards are granted to private persons rendering assistance in the detection of illicit distillation. This policy has for many years past been carried as far as it is considered safe to carry it, without incurring the risk of encouraging the fabrication of false cases.

"(*b*) Under standing orders lambardars in whose villages illicit distillation occurs are punished, unless they can show cause to the contrary. The answer given by me to a question on this subject at the last meeting of this Council showed the number of lambardars dismissed for neglect of duty in this respect."

The Hon'ble Pandit Jawahar Lal, Bhargava, asked :—

Changes in excise arrangements.

23. "Will the Government be pleased to state in detail with reference to particular districts the practical results of any changes of excise arrangements effected by the Collectors in complying with the standing orders referred to in reply to my question in the last meeting of the Council?"

The Hon'ble Mr. Maynard replied :—

"I must ask the Hon'ble Member to put this question in a more definite form. My answers to his questions at the last meeting of the Legislative Council referred to several standing orders. It is not clear to which of these or to what particular districts his present question refers."

The Hon'ble Pandit Jawahar Lal, Bhargava, asked :—

Liquor shops at fairs in the Ludhiana District.

24. "Is the Government prepared to discontinue the opening of special shops in the three fairs in the Ludhiana District and adopt measures to prevent smuggling?"

The Hon'ble Mr. Maynard replied :—

"The question appears to convey a doubt whether measures to prevent smuggling of liquor from Native States are taken in ordinary course. All such measures as are feasible without undue expansion of establishments or risk of encouraging the fabrication of false cases and the harassment of the public are already taken. Except in certain portions of their territories, the Phulkian States, including Nabha, have recently signified their willingness, with effect from April 1st, 1918, to equalise their still-head duty with the still-head duty charged in British territory. If this be carried out as hoped, the danger of the smuggling of liquor from these three States into British territory will be removed, except to such extent as they may locally retain a lower still-head duty. The Financial Commissioner will review the decision to retain fair licenses at three fairs in Ludhiana in accordance with the changed conditions when the change occurs."

The Hon'ble Pandit Jawahar Lal, Bhargava, asked :—

Close of permanent liquor shops during fairs.

25. "Will the Government be pleased to state the names of places in the Province where the permanent liquor shops are closed during the continuance of the fairs, and further to state the causes which stand in the way of closing of such shops during such times in other fair localities?"

[*Mr. Maynard*; *Pandit Jawahar Lal, Bhargava*; *Mr. Richey.*]

The Hon'ble Mr. Maynard replied :—

"A statement is laid on the table* giving the places where the permanent liquor licenses are closed during the continuance of fairs. The general reason for not closing permanent liquor licenses at other fairs during the continuance of the fairs is that this cannot for local reasons be done without encouraging illicit distillation or illicit imports."

The Hon'ble Pandit Jawahar Lal, Bhargava, asked :—

26. "Will the Government be pleased to state the amount of expenses incurred in connection with the system of special University lectures and re-arrangement of the University Library by the expert from America during the last year ?" Expense incurred on special University lectures.

The Hon'ble Mr. Richey replied :—

"The expenses incurred on special University lectures last year was Rs. 15,000. The cost of the reorganisation of the University Library by the expert from America was Rs. 15,700.

"Both sums were met from the Government of India recurring grant to the University."

The Hon'ble Pandit Jawahar Lal, Bhargava, asked :—

27. "Will the Government be pleased to state the number of scholarships, and their total amount, which have been awarded by the Government to female students during the last year for primary, secondary and high education, respectively ?" Government scholarships to female students.

The Hon'ble Mr. Richey replied :—

"The following scholarships were awarded for female education last year :—

5 College scholarships at a cost of Rs. 720.

19 High School scholarships at a cost of Rs. 1,368.

344 Middle School scholarships at a cost of Rs. 16,512.

1,566 Primary School scholarships at a cost of Rs. 18,792."

The Hon'ble Pandit Jawahar Lal, Bhargava, asked :—

28. "Will the Government be pleased to state, for the information of the public, the details of the educational administration of the District Board of Ferozepore, referred to on page 1 of the Report on the Progress of Education in the Punjab for the year 1915-16 ?" Educational administration of District Board of Ferozepore.

The Hon'ble Mr. Richey replied :—

"The statement on page 1 of the Education Report for 1915-16 was based on the report of the Inspector of Schools for the Jullundur Division. The Inspector reported that the Ferozepore District Board had shown great zeal and energy in educational matters, especially in the provision of good school buildings and equipment. A system adopted by this Board of erecting primary school buildings for Rs. 1,000, half provided by the Board and half by the villagers, has proved very successful. Twenty-two primary schools were added during the year. The District Board provided Rs. 41,750 for expenditure on education other than buildings, but actually spent Rs. 44,430."

* See Appendix D.

[*Rai Bahadur Bakhshi Sohan Lal.*]

RESOLUTION *RE* FIXING OF THIRTY YEARS AS ORDINARY TERM FOR A LAND REVENUE SETTLEMENT IN THE PUNJAB.

The Hon'ble Rai Bahadur Bakhshi Sohan Lal :-- "Your Honour,—The resolution which I have the honour to move in this Council runs as follows :—

'This Council recommends to His Honour the Lieutenant-Governor that he may be pleased to order that 30 years shall be the ordinary term for a land revenue settlement now in progress or hereafter to be commenced in any district of the Punjab.'

"From a comparison of the various terms of the settlements made in the Punjab districts from time to time it appears that 20 years' term of settlement, which was adopted in the very early days of the British rule in the Punjab, has been continued to be the ordinary term of settlement up to the present time, with few exceptions, where the shorter term of 10 or 15 years and the longer term of 30 years have also been adopted. The disadvantage of renewing settlement operations at comparatively short intervals are so well known to every person having the slightest touch with agriculture that they need not be repeated at any length. The uneasiness arising from uncertainty; great botheration, vexation and harassment to the zamindars; oppression and extortion on the part of the subordinate amla; the discontent engendered by mistaken assessments; the loss to the community from the deterioration of the crops; the check on improvements, and last but not the least the heavy expenditure incurred by the State as well as by the zamindars in carrying on a settlement operation are a few of the illustrations of the manifold evils of the short term settlement. The complete remedy for these evils lies in adopting the system of permanent settlements of the land revenue all over the country, and I am sure that a day will come when benign British Government will confer this boon on the agriculturists of the Punjab. An examination of arguments *pro* and *con* the system is not strictly relevant to the subject of this resolution, and I do not propose to discuss them. But if the time is not yet ripe for that reform, I see no reason why the duration of periodical settlements should not be increased, and I submit that the duration should in no case be less than 30 years. Even as early as 1864 that great Empire-Builder, Lord Lawrence, remarked in a minute, in which he supported permanent settlement generally, that 'permanent settlement should not be conceded to estates of which the rental, as well as agriculture, were not fully developed, and that estates which did not fulfil these conditions ought to be assessed for *30 years*.' The advantages of a long term settlement were acknowledged so early that most of the settlements effected under Regulation 9 of 1833 in the North-Western Provinces (United Provinces of Agra and Oudh) were made for 30 years. Colonel Baird Smith, who was sent to report on the famine in Northern India, was struck by the great resistence to the calamity by the people in 1861 as compared with that offered in 1837 and 1838. Arguing that the improvement in the wealth of the peasantry and their ability to bear up against misfortune was due to the long term of settlements, he inferred that a further application of the same principle would achieve greater success. He became a strong advocate of permanent settlements, and the discussions which arose from his report led to Sir Charles Woods' famous despatch of 1862 in which Her Majesty's Government announced its resolve to sanction a permanent settlement of the land revenue throughout India. The despatch dwelt on the political and social advantages attendant to such a measure and on the stimulus it would give to agriculture and to the growth of a middle class connected with the land. The alternative to a permanent settlement was pronounced to be a long term and elaborate revision of assessments every 30 years. It is not necessary to go into the subsequent history of these proposals or into the reasons why they were not enforced. But it will suffice to say that effect

[*Rai Bahadur Bakhshi Sohan Lal.*]

has been given in the major Provinces to the alternative of having 30 years' settlement.

"In Bombay Presidency the 30 year term of settlement was introduced by the Court of Directors so far back as 1837. From thence it was extended to Madras and North Western Provinces (United Provinces of Agra and Oudh). The same principle had been followed in the Orissa's settlement since 1868. Thirty-year settlements are the common rule in the Delhi tract. Thus among the major and important Provinces the Punjab seems to be the solitary Province to which 30 years' term of settlement has not yet been formally extended as the ordinary term of settlement.

"During the last 70 years of the peaceful British rule in the Punjab there is not a single district which has not been brought under one or more regular settlements most carefully conducted in which land revenue has been assessed and revised and records-of-rights prepared justifying the introduction of the permanent settlement in the estates of which the rental and agriculture have been fully developed, and the 30 years' settlement in the estates which do not fulfil these conditions. From time to time expression of the popular feeling on this subject has been brought before several meetings of this Council in one form or the other. In the meeting held on 13th March 1912 when a Bill was before the Council to amend certain sections of the Land Revenue Act the Hon'ble Mr. Shadi Lal moved the following amendment to section 53 of the Punjab Land Revenue Act, 1887, 'that for sub-section (3) of section 53 of the Punjab Land Revenue Act the following be substituted :—

'The Local Government shall, when confirming an assessment under sub-section (1), fix the period for which assessment is to be in force. Such period shall not ordinarily be less than 30 years.'

The amendment was ruled out of order on a technical objection and was not considered on the merits.

"In the budget meetings of this Council held on 18th April 1913 and 18th April 1914 the Hon'ble Khan Bahadur Malik Muhammad Amin Khan, the Hon'ble Sardar Bahadur Sardar Gajjan Singh and the Hon'ble Rai Bahadur Lala Ram Saran Das raised their voice for long term settlements, and received sympathetic response from Your Honour and Your Honour's predecessor Sir Louis Dane, as well as from the Hon'ble Mr Diack.

"In paragraphs 248 and 249 of the Report of the Royal Commission upon Decentraliztion in India I find the following remarks which are relevant to the subject of my resolution :—

"'248. The Punjab Government has suggested to us an enhancement of its power in this respect, and its Chief Secretary argues that it should be able to sanction 30 years' settlements.

"'249. Here, again, it seems to us that in the major Provinces Provincial Governments might have power to increase the normal settlement period up to a maximum of 30 years, or to take a less period than that normally fixed for the Province in districts in which exceptional circumstances justify this course, subject to observance of the following principles which were laid down by the Secretary of State in 1905. In backward tracts, and under exceptional circumstances, shorter terms may be fixed; and such circumstances and conditions may also justify an abbreviation, in the case of an individual district or portion of a district, of the normal term.'

"Thus we find that there is not only a persistent demand for this change in the ordinary duration of settlement on the part of the public generally, but high official opinion also appears to have been gradually coming round to this view, and under such encouraging circumstances I venture to hope that the very modest proposals made in this resolution will receive unanimous support from all the official and non-official Members of this Council, and that Your Honour's Government, which has already done so much for the agricultural classes of this Province, will confer this further boon on them, and that before laying down the reins of your high office, Your Honour will have

[*Chaudhri Lal Chand.*]

added another obligation to the numerous other obligations under which Your Honour has already laid the people of the Province."

The Hon'ble Chaudhri Lal Chand :—" Your Honour,—I am glad I find myself at one with the Hon'ble Bakhshi Sohan Lal. I would even submit that the demand is over-modest. The south-eastern districts enjoy this privilege already, and it would have been better if my Hon'ble friend would have proposed 50 years instead of 30. One settlement with one generation is the general principle which ought to be adopted. So when I support this resolution I should not be understood to accept this term as the ideal one or as the goal to which we ought to look forward, but I support it in the light of bringing all the other districts of the Province to the level of the more favoured or in this respect more advanced districts of South-Eastern Punjab.

" The demand, as I said, is so modest that hardly any Hon'ble Member of this Council will oppose it. While supporting the resolution I may say in the very beginning that I am fully aware of the fact that settlement operations do not mean enhancement of land revenue. In some cases land revenue has to be decreased as a matter of fact ; and if during the past few years we have seen an increase in districts which have been under settlement, most of it is due to the high prices of produce that the cultivators have enjoyed for the last several years. I am not also unmindful of the value of settlements in the revising of records-of-rights and thus putting an end to hundreds of disputes which would have been a cause of ruin of many families. But I wish to point out briefly the reasons why settlement operations are so much dreaded by the people.

" Your Honour,—Of all the non-official Members I am perhaps the only one who can lay claim to personal experience of the Settlement Department. I served for about seven years as a Settlement Naib Tahsildar in as many as four districts and possess a first hand knowledge of the settlement operations and all that they imply. The remarks which I propose to make are chiefly based on intimate personal knowledge and close personal observation and inferences therefrom.

" Whether regarded from the point of view of the zamindars or from the point of view of the officers concerned, the settlement operations are not a thing to be welcomed. To take the officers' point of view first, the whole staff from the Settlement Officer downwards has to work hard continuously from year's end to year's end. The scorching heat of May, the biting cold of January, and the driving rain of August have all to be borne equally in patience and resignation. Away from the haunts of civilization and entirely cut off from the ordinary amenities of life the officers engaged in the work of settlement have to labour and toil in the midst of a population not at all well-disposed towards those devoted servants of the Crown. The rough camp life with arduous work to do from day to day possesses hardly any relieving feature to compensate the officers from trying spells of exile from civilized life which they have to endure for months together at a time. An off-day or two snatched at long and irregular intervals is all they can depend upon to have an occasional glimpse of civilization. The crop of frivolous disputes daily coming up for decision, the reluctance of the people to disclose the real state of things so necessary for framing of a settlement report, the consciousness of an atmosphere of mutual distrust and suspicion, with a number of other petty annoyances, all make the work of the officers engaged in the settlement operations doubly wearisome.

" From the zamindars' point of view, frequent settlement operations are still less welcome. In the first instance, these operations have a disturbing influence on the normal conditions of life in the area affected. The daily avocations of the agricultural population are more or less seriously interfered

[*Chaudhri Lal Chand; Sardar Bahadur Gajjan Singh.*]

with. The requisitions of the settlement staff for the supply of labour, provisions and accommodation are not infrequently a source of considerable annoyance to the people. The attendance of the peasants at a particular spot before a particular officer is often obligatory and unavoidable. This may happen at a time when their absence from their work may cause serious injury to their interests. The advent of settlement operations is consequently regarded with alarm by the people.

"Another serious argument against the recurrence of settlement operations at inadequately long intervals is the discouraging influence which the recurrence has on the desire of the people to effect improvement in the productive power of their lands. The fear of enhancement of revenue cannot fail to damp the spirit of enterprise among the land-holding classes.

"In addition to the grounds to which I have already alluded, there are a few other general considerations also which incline me to give my support to the resolution. The acceptance of the resolution by the Government will give immense satisfaction to the land-holding classes and will be hailed as a fitting tribute to the staunch loyalty of the Military classes and the splendid services rendered by them in the present war. A settlement, if properly conducted, should not be hurried through. It will thus occupy several years. Under the present system a short term of settlement necessarily means a short period for the completion of settlement operations. A long spell of settlement operations followed by a comparatively short term would look ridiculous. The tendency in recent settlements has therefore been to hasten the completion of the operations as much as possible. Accuracy, efficiency and quality of work have thus to be sacrificed in favour of despatch

"The existence of a provision for the revision of records every four years is an additional ground for the lengthening of the term of the settlement.

"Most of the south-eastern districts of the Province already enjoy this privilege, and it will be in the fitness of things if other districts also are allowed the same indulgence. The boon will be very much appreciated. With these few words I second the resolution put before the Council by the Hon'ble mover."

The Hon'ble Sardar Bahadur Sardar Gajjan Singh :—

"Your Honour,—The Hon'ble mover of the resolution has pointed out that on some previous occasion I expressed myself in favour of a long term settlement ; I still adhere to that opinion.

"Your Honour, nothing in this world concerns the welfare and prosperity of the zamindar more than the term of a settlement. Recurrence of settlement operations at short intervals creates in the mind of the zamindar a feeling of distrust and uneasiness which no one knows better than Your Honour. Many landholders give up efforts at improving land and developing agricultural resources. They know that with improved land and developed resources there will also come increased land revenue. As the time for re-settlement approaches, the agricultural classes with the view of evading a true estimate of the actual value of their lands contract their cultivation, cease to grow the most profitable crops, and allow wells and water-courses to fall into decay. The remedy of all this lies in long term, if not in permanent, settlement.

"Your Honour, the zamindar forms an overwhelming majority of the total population and is rightly looked upon as the backbone of the country. His prosperity and welfare ought to receive primary consideration at the hands of the benign British Government. The zamindars are fully aware of and highly grateful for what the Government has done to ameliorate their lot, but it must be admitted that still much remains to be done to improve their condition. The wealthy peasantry is a valuable asset to Government the advantages of which cannot be gainsaid, and, Sir, nothing but long term settlement can make them wealthy and contented.

[*Sardar Bahadur Gajjan Singh ; Khan Bahadur Sayid Mehdi Shah ; The President ; Rai Bahadur Ram Saran Das.*]

"The plea that rise in prices of marketable commodities has indirectly increased the value of the land is not infrequently urged forth as a sufficient ground for revision of assessment at short interval, but this plea falls to the ground when the fact is taken into account that rise in prices also means more expensive mode of living and enhanced outlay on cultivation.

"The 30-year term of settlement is now granted to the majority of the districts in the Province and was recognised by Mr. Diack in his speech in the Imperial Legislative Council of 27th February 1914. He says :—'The 30 years' term has been adopted, I believe, because it is the equivalent of a generation. So long as re-settlement occurs once in a generation and no oftener it involves little upsetting and little harassing. If we are to adopt a longer period, it can only be when prices, as well as cultivation and, irrigation, have reached a state of absolutely stable equilibrium, and that time is not yet in sight.' With this official declaration I am surprised to find why the Hon'ble mover of this resolution should ask for 30 and not 50 years' term of settlement. Personally speaking, I am strongly in favour of 50 years.

"Your Honour, the zamindars of this Province have made considerable sacrifices both in men and money in the present worldwide war, and are still ready to make further sacrifices if called upon to do so. They have contributed more than 90 per cent. recruits to the Indian Army since the outbreak of the war. Though financially poor, they have done their best in subscribing to the various war funds.

"I therefore propose an amendment to the resolution so ably moved and seconded by the previous speakers, and that amendment is that the number of years should be raised from 30 to 50 years, and hope that the amended resolution would meet with Your Honour's sympathetic consideration."

Hon'ble Khan Bahadur Sayid Mehdi Shah :—"Your Honour,—I support the amendment."

His Honour the President :—"Has the Hon'ble Member given notice of the amendment ?"

Hon'ble Khan Bahadur Sayid Mehdi Shah : "No, Your Honour."

His Honour the President :—"Under the rule three days' notice is required for an amendment."

Hon'ble Sardar Bahadur Gajjan Singh :—"That is not absolutely necessary. An amendment can be put then and there according to the rules."

His Honour the President :—"I do not think the amendment is in order. If notice had been given, of course the amendment could have been discussed. As it is a case of far-reaching importance, notice should be given."

Hon'ble Rai Bahadur Ram Saran Das :—"Your Honour,—The most important problem in Indian administration is the land revenue policy of the Government. The prosperity of the people depends mainly on agriculture and the stability of the Indian Exchequer also depends largely on land revenue. This problem of land and land revenue has therefore attracted the attention of he Government from the very establishment of British Raj in India. In pre-British days there were held land revenue settlements, but in those days the methods of Government were not so precise as they are now. Consequently in those days periodic settlements could not be held regularly. One settlement very often subsisted for many generations, and it was in fact very seldom that settlements once regularly made were interfered with subsequently. The result was very obvious. Though in theory settlements of land revenue were to be periodical, yet in actual practice the people enjoyed a sort of a permanent settlement. On the introduction of British rule in the country, by which precise methods of Government were established, sovereign's theoretical right of making periodic settlements for land revenue was put in actual practice. In the

[*Rai Bahadur RamSaran Das, Mr. Fagan.*]

neighbouring Province of Agra the term of these settlements was fixed at 30 years. When the Punjab was annexed the revenue system of Agra Province was applied to this Province also, but 30-year rule was not introduced here in most of districts. It was said at that time that the Punjab was not so highly cultivated as Agra, and it wa contended that on the establishment of peace and order in the land this Province would improve greatly in agriculture. On these grounds it was considered desirable to apply for the time being in this Province shorter terms of 20-year settlements. These settlements have been revised regularly after 20 years, and I submit this regularity in settlements which invariably means enhanced assessments at every revision is a thing which was never experienced in pre-British days. These requent revisions are, therefore, troublesome to the people and are not favoured by the masses. Your Honour, now almost 70 years of British rule have passed in this Province, and I am confident the uninterrupted peace for this more than two-thirds of a century has extended to the fullest extent cultivation in most of the districts. In fact in many districts the limit of cultivation has reached a higher pitch than it is to be found in the cis-Sutlej districts of the Ambala and Jullundur Divisions—districts which formerly formed part of the Agra Province and enjoy settlements of 30-year terms. Your Honour, these more frequent settlements after every 20 years always bring about an enhanced assessment. This greater frequency of enhanced assessment in some districts rather than others introduces an invidious distinction. Land-owning classes, I should think, are all unanimous in demanding a longer term of 30 years for land revenue settlements. In all other Provinces the rule of 30-year terms prevails. Prevalence of a shorter term of 20 years in this Province denotes that this Province is not so fully developed as other Provinces, a statement which I am sure hardly applies to modern Punjab. In this respect also the Punjab feels a badge of inferiority, and backwardness is placed upon the progressive Punjab. Your Honour, the acceptance of this resolution would be very popular among the masses and would bring greater contentment and prosperity to the agricultural classes whose good Your Honour's Government has so much at heart. I cordially support this resolution."

The Hon'ble Mr. Fagan :—" Your Honour, in moving the present resolution the Hon'ble Member has materially modified the terms of the resolution which were put down in his name in the list of business at the last meeting. The effect of that modification has, no doubt, been to some extent attenuated by what has fallen from him and his supporters in the course of this debate. We have not only had the suggestion that the term of settlement should be 30 years, but it has been stated that a longer term, 50 years, is desirable. We have even had it hinted that the ultimate ideal is a permanent settlement. However, the modification, as far as it goes, is to be welcomed, because I believe it can be shown that the policy of the Punjab Government in this matter goes a very considerable way to meet the views of the Hon'ble Member and his supporters, even if it does not do so completely.

" It will, I think, be convenient, if I first endeavour to clear the ground by a very brief statement of the actual position of affairs at the present moment in the Province, in regard to the terms of settlement which are now current. Out of 28 districts, in 9 the current term of settlement is 30 years, and in a tenth, Ambala, the period of 20 years originally fixed in the 1888 was, for reasons with which I need not deal at any length now, subsequently extended to 30 years, and is now about to expire. In four others, that is to say, Sialkot, Shahpur, Jullundur and Gujrat, settlement operations have recently been completed, but no final orders have yet been passed on the settlement reports. It is, however, probable that in at least two of these districts a term of 30 years will be sanctioned. In another district, Kangra, for the three tahsils, Kulu, Dehra-Gopipur and Hamirpur, where the settlement has been completed, a term of 30 years has been sanctioned. Though no definite pronouncement can be made at present, it is not, I think, probable that a shorter term will be imposed in the other three tahsils. That accounts for the 15 districts of the Province. In 12 others the term of settlement is

[*Mr. Fagan.*]

20 years. In the colony parts of Shahpur, Jhang and Gujranwala, the period fixed is 10 years, and the same applies to the Colony district of Lyallpur, except as regards the Rakh Branch, where the term of settlement is fixed at 20 years. It will thus be seen that in something over one-third of the districts of the Province at the present moment, the term of settlement is 30 years, and it is probable that that proportion will be materially increased in the not very distant future. I think I may perhaps conveniently supplement this account of the present state of things in regard to the terms of settlement by a brief sketch of the policy which has been followed in this Province in this very important matter.

"Beginning at its south-east corner, we have the old districts of Hissar, Gurgaon, Rohtak and Karnal, which originally formed part of the tract known as the old Dehli territory, and included in the North-Western Provinces. There the first regular settlement was completed about the year 1840. In accordance with the policy then prevalent in the North-Western Provinces, in three of them, *i.e.*, Gurgaon, Rohtak and Karnal, the term of settlement fixed was 30 years, but in the district of Hissar, which was then very recently colonised and altogether undeveloped, the term fixed was 20 years. Between the years 1846 to 1863, the rest of the Province, as at present constituted, excepting the districts of Simla, Muzaffargarh and Dera Ghazi Khan, came under settlement. East of the Sutlej and Beas, a term of 30 years was fixed except again in the case of Hissar which was re-settled in the year 1863. West of the Beas and Sutlej Lord Dalhousie directed in expectation of rapid developments in consequence of recent annexation that the term of settlement should be 10 years, that is to say, the term of the first regular settlement of those districts, and those orders were carried out in nearly all cases. The incidental advantage of a short period then adopted was that it was found possible to give ample reduction on the somewhat severe assessments which had been imposed in the early summary settlements. Between 1863 to 1900 most of the districts of the Province again came under settlement, and the general term adopted was 20 years, except in the central districts of Jullundur, Ludhiana and Hoshiarpur and also in Gurgaon, Rohtak and Karnal where a 30 years' term was again adopted.

"Between 1900 to the present time some 20 settlements have been completed, excluding those of colony tracts. In eight of those the term of settlement granted has been 30 years, so that I think it may be fairly contended that as regards this important matter, the desirability and possibility of having longer terms has certainly not been neglected by the Government of the Punjab.

"I will now turn to the arguments which bear more directly on the subject of the resolution which the Hon'ble Member has moved. In determining the period of settlement suitable for any given tract, it seems to me that the factors which govern the decision may on the whole be divided into two broad classes—*firstly*, those which relate to the anticipated degree of rapidity of economic development in the tract concerned in its bearing on the fiscal interests of the State, and, *secondly*, a fact which has been very much emphasized by the speakers who have preceded me, the desirability of avoiding expense to the State and inconvevience to the people which are necessarily involved in frequent repetition of settlement proceedings, and one also has, of course, to bear in mind that a certain degree of popular annoyance is inseparable from any enhancement of the State's demand. Now as regards the first of these factors, the fiscal aspect of the question, I would urge that we must bear very carefully in mind that economic development in this country and more especially in the Punjab perhaps, is due in the main, if not entirely, to large measures of improvements initiated, financed and carried out by the State. I refer, of course, to such measures as the building of railways, construction of canals, the dissemination of agricultural knowledge and improved agricultural methods, the introduction of improved agricultural staples as in the case of wheat and cotton and to all the other activities in which a progressive Government, like the Government of India, must necessarily take part. The State in

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this country, in short, is not only the ultimate landlord by immemorial usage and by statute, but it is also pre-eminently an improving landlord, a landlord which has sunk vast sums of capital in the improvement of the estate which has been committed to its care. In both these capacities it is entitled to an adequate share of the increased produce of the land and the increased value of the produce which are due not only to its own action but also to the play of those world-wide economic forces with which the Punjab is yearly being brought into closer contact. Regarding in this light then a tract where rapid development is to be expected, such as the canal colonies, where conditions are at present unstable and where they are not likely to be permanent for a considerable number of years to come, it seems obvious that an unduly prolonged term of settlement must necessarily tend to deprive the State of its fair share of the results of agricultural progress. It will operate in that way not only by deferring the date on which the State can realise its enhanced dues, but also by compelling the State to satisfy itself with an inadequate demand, inasmuch as is well known, the proportion of enhancement which can be taken at any one revision of assessment is necessarily limited by certain practical conditions,—conditions which have played a very prominent part in a recent assessment, so much so that in a district like Lahore we have the result that the total assessment recently imposed absorbed less than 8 per cent. of the gross produce of the district. Similar figures for Amritsar were something over 9 per cent., Ferozepore slightly over 7½ per cent., Sialkot 11 per cent., Hoshiarpur 12. On the other hand, in tracts where development has proceeded so far that further progress is likely to be slow, a longer term is obviously permissible and also in very many respects desirable. A very lucid exposition of the policy of the Government of India was given in paragraph 18 of their resolution issued in January 1902. With Your Honour's permission I propose to read it to the Council. It runs as follows :—

"Where the land is fully cultivated, rents fair, and agricultural production not liable to violent oscillations, it is sufficient if the demands of Government are re-adjusted once in 30 years, *i.e.*, once in the life time of each generation. Where the opposite conditions prevail, where there are much waste land, low rents, and a fluctuating cultivation, or again where there is a rapid development of resources owing to the construction of roads, railways or canals, to an increase of population, or to a rise in prices, the postponement of re-settlement for so long a period is both injurious to the people, who are unequal to the strain of a sharp enhancement, and unjust to the general tax-payer who is deprived of the additional revenue to which he has a legitimate claim.'

"But cases are conceivable even in developed tracts where it is not so much further development that is to be anticipated as possible deterioration. I have in mind cases such as those of riverain tracts adjoining recently or newly irrigated uplands where trouble from emigration of tenants, water-logging and other similar causes is to be apprehended. Actual cases of the kind are not unknown in this Province, and prudence obviously demands that in such conditions Government should retain in its hand the power to revise and if necessary to reduce with due promptitude its demand in the interests of the revenue payers.

"Setting aside such special cases as those, I venture to think, with all due deference to the Hon'ble Members, who have spoken, that the Province as a whole can scarcely be considered to have reached that stage of slow and steady development which would justify the adoption of a general, inelastic if not a too rigid rule, to regulate the term of settlement, and here it is, I think, that the Province is differentiated from those older provinces of India to which the Hon'ble Mover referred in his speech in supporting the resolution. While, however, emphasizing the fiscal aspect of the question I have no desire whatever to minimise or pass by the other factor, inconvenience to the people on which the Hon'ble Lala Lal Chand has dwelt so eloquently. Perhaps it would not be unfair to say that that sort of inconvenience and hardship of which we have heard and which no doubt to a certain extent occurs, though I am not prepared to accept the somewhat highly coloured picture which he has put before us, is not confined to settlement proceedings alone, but it does

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occur in the other branches of administration as well. However, I do not wish to avoid the issue in that sort of way. What I do wish is to press on the attention of the Council the very extensive series of measures which have been taken and taken continuously during the last 25 or 30 years with a view to securing and maintaining a permanent improvement in the quality of our land records. One of the main objects has been to curtail settlement operations and to decrease and diminish the expense and labour which they involve. I think it may be fairly claimed that a very large measure of success has been attained as is shown by the general abbreviation in settlement proceedings which has been secured and of which there have been some notable instances in this province during the last few years. Our ultimate goal is to reach a state of things under which special record and measurement work shall cease to be a normal part of settlement proceedings. If we have not reached the goal, at all events it is in sight. I do not of course mean to suggest that it will be possible to dispense entirely with settlement proceedings, so long as land revenue is to remain the sheet anchor of Imperial and Provincial finance in this country assessment work must be done, and it will never be an automatic work. It must necessarily occupy time and labour proportionate to its importance as the means for adjusting the periodical growth of what is after all the most important item in the revenues of the State in this country. To unduly prolong the term of settlement is to unduly restrict that growth. Perhaps it is not altogether inappropriate for me to observe on this point that suggestions directed towards restricting the further growth of State revenue or at all events suggestions which are calculated to have that effect are now-a-days not infrequent, and the public is naturally jealous of any large growth in the State's demands. At the same time these suggestions are generally in very close proximity with further proposals for substantial increases of expenditure under various administrative heads, notably sanitation and education. That also is a phase of public opinion which we can only welcome, but when the time comes for making financial provision these two lines of policy are apt to clash, and then suggestions for providing the necessary funds are generally conspicuous by their absence.

"Another argument which has been used in support of the desirability and necessity of a longer term of settlement is that the shorter term discourages improvements. I do not think that actual practical experience in this province really bears out that contention, and moreover we have rules which do afford ample protection to improvements for reasonable periods from assessment. The fact is that large landholders of the Province have not been large improvers. With some notable exceptions they have been content to collect their rents which have been enhanced automatically and substantially, in some cases enormously, and in point of fact the improvements that have been made have for the most part been made by the smaller landholders who are fully protected by the rules to which I have referred.

"I have set forth, I fear, with somewhat undue prolixity, considerations which I think militate against the adoption of anything like too rigid or inelastic rule to regulate the term of settlements. At the same time Government is fully aware of the great importance which the land-holders of the Province attach to this question and of the very widespread desire which exists for a more general adoption of a longer term of settlement. I have, I believe, His Honour's authority for saying that Government is in full sympathy with the principle that a longer term should be adopted in those districts where this can be done consistently and with due regard to the paramount claims of the State in receiving its fair share of the progressive increase in agricultural assets. Its sympathy has been shown in a practical form by the number of districts in which in recent years 30 years' term has been fixed, a number which is likely to increase in the near future.

"While this is the attitude of Government, it is not prepared to lay down or accept any inelastic rule which will tie its hands when dealing with the

[*Mr. Fagan Diwan Bahadur Diwan Daulat Rai.*]

case of a tract in which the adoption of a longer term of settlement would be inconsistent with the fiscal interests of the State as a trustee of the general public and of the general tax-payer. I hope that these explanations which I have given may not be unsatisfactory to the Hon'ble Member, but if he wishes to press his resolution to a division, Government must oppose it on the ground that the rule which it embodied in its present shape is likely to tie its hands too much and to fetter its discretion too greatly in actual practical working."

The Hon'ble Diwan Bahadur Diwan Daulat Rai :- "Your Honour, I have but a few remarks to make, since it is not possible to speak on the proposed amendment which has been overruled by Your Honour. My friend, the Hon'ble Mr. Fagan, in putting the case for the Government has referred to a resolution of the Government of India passed in 1902 which enumerates certain considerations which generally govern the question as to the fixing of the term of settlement. But a reference to the next paragraph of the same resolution will show that the said considerations have but little force in the Punjab. The said paragraph runs as follows :—

"'Whether these considerations, justifying a shorter term of settlement than 30 years, apply with sufficient force to the Punjab and the Central Provinces at the present time; and if they do apply at the present time, whether the force of their application will diminish with the passage of time, are weighty questions to which careful attention will be given by the Government of India on a suitable occasion.'

"These words, my submission is, clearly show that the case of the Punjab even at that time was considered not absolutely to be a fit case to be governed by the preceding portion of that resolution. It is further clear, Your Honour, that these words were spoken 15 years ago. It is doubtful whether the considerations enumerated in that resolution did apply to the conditions prevalent in the Punjab even at that time, but 15 years is a good long time. We say that the time has come when the term of settlement should be fixed at least at 30 years.

"There is one important point which I have noticed in the remarks made by the Hon'ble Mr. Fagan, and that is a point of principle which has been enunciated in the resolution also, *viz.*, if a shorter term of settlement is not sanctioned, the general tax-payer suffers, but my contention is that that argument does not apply here for the simple reason that the general tax-payer in the Punjab is the peasant proprietor himself. That argument also does not, I submit with deference, hold good against the propriety of the modest demand contained in the resolution proposed by my Hon'ble friend, Bakhshi Sohan Lal. It has been very eloquently stated by my friend the Hon'ble Chaudhri Lal Chand as to what difficulties and harassments people are subjected in the course of settlement operations, but to say, Your Honour, that because such harassment does occur in certain other departments also as has been said by the Hon'ble Mr. Fagan, is no argument to support these operations with consequent difficulties which they inflict upon the people. My submission is that this argument also of my friend has not got much force.

"It is no doubt true that there have been many improvements as regards the preparation of statistics and settlement records, and consequently the difficulties of poor peasants are very much mitigated, but it cannot be denied that the general uncertainty caused by an approaching settlement has some adverse influence on the value of property, and it is a fact too well known to require special reasoning that frequent revisions of settlements interfere with the course of agricultural improvements. A short term of settlement, my submission is, Your Honour, is a distinct check upon improvements and the expenditure of capital. It has been said by the Hon'ble Mr Fagan, if I have correctly understood him, that in practice he has not found that the approaching of settlement have led people not to make improvements. My experience is not very extensive, it is confined to a certain extent to one district. I can assure Your Honour that such a feeling does exist at least in my district where I have seen people not improving their lands when they heard that settlement operations were approaching. This is what I have seen myself in practice. Of

[*Diwan Bahadur Diwan Daulat Rai ; Nawab Sir Behram Khan ; Pandit Jowahar Lal, Bhargava.*]

course I bow to the experience of the learned Financial Commissioner when he says that in practice these things do not appear generally.

"Your Honour, it has been so often said, and said correctly, that the zamindars who have supplied the most stalwart armies of which any country in the world may be proud of, form the economic backbone of the country, and if relief is granted to them it will redound to the strength of the Province and to the strength of the Empire.

"With these remarks I beg to associate myself with my friend the Bakhshi Sahib whole-heartedly and support the resolution."

The Hon'ble Nawab Sir Behram Khan spoke in Urdu, a translation of which is as follows :—

"Your Honour, I respectfully beg to support the resolution which has been moved by my Hon'ble friend Bakhshi Sahib, and submit that it is the earnest wish of the zamindars of the Punjab that there should be a longer term of settlement. By granting this concession Government will also not be a loser because even then revenue will be paid quite regularly. As a matter of fact the zamindars find it inconvenient if settlements are repeated at short intervals. Even if a longer term of settlement involves some loss to Government, the words of Sir John Lawrence should be borne in mind. He says—' If any milk is left in a cow, it should be the due of its calf which even when nourished remains the property of its master.'

"Prosperity of the subjects is the prosperity of the Government.

"I therefore strongly support this resolution and trust that Government will give it due consideration."

The Hon'ble Pandit Jowahar Lal Bhargava :—"Your Honour, I also support the resolution, and beg to offer a few suggestions for the consideration of this Council on the subject under discussion.

"The question raised in the resolution put forward by the Hon'ble Mover is one which so far as certain districts are concerned is already a determined one. The districts in which settlement has been completed within the recent years, *viz.*, Gurgaon, Hissar, Rohtak, Karnal, Ludhiana, Ferozepore, Gurdaspur, and some other districts, the term of the settlement has been fixed as 30 years, but I think the principle which governs the decision of the question under discussion so far as the districts named by me are concerned is one of general application, and there appears no reason why the same principle should not apply to the whole of the Punjab.

"Excluding the operation of special circumstances, such as irrigation or unexpected diminution or introduction of water supply, 20 years' time is certainly not a period in which such conditions arise as necessitate a readjustment of relations between the Crown and the peasantry.

"In fact the main object of revised settlements, which is the making of an accurate record-of-rights, has been attained. The participation of the Crown in the prospective rise in the profits from produce of the land can be provided for by the graduated rise in the land revenue where it so admits and where a revision is unavoidable.

"The expenditure of great amount of State money and energy of Government official coupled with great harassment and extra expenditure to the cultivator in connection with the settlement operations are important matters to be considered and these certainly countervail the gain of the Government, if any, by settlements of shorter duration.

"Should there be any great change in the conditions requiring a revision of rate the same can be fixed by a rough and ready method of compromise by the Collector with the zamindar who would bless such an arrangement in preference to re-settlement.

[*Pandit Jawahar Lal Bhargava, Sayad Makhdum Rajan Shah; Raizada Bhagat Ram.*]

"Anyhow the rule of 30 years' term of land revenue settlement deserves introduction in these districts of the Punjab also in which it has not been introduced by this time.

"With these few words I lend my support to the resolution moved by the Hon'ble Rai Bahadur Bakhshi Sohan Lal."

The Hon'ble Sayad Makhdum Rajan Shah spoke in Urdu, a translation of which is as follows:—

"Your Honour, I will confine myself to a few words on this resolution. The general public opinion of the zamindars in the Punjab supports this resolution. If Your Honour accepts this resolution, the Punjab zamindars and their future generations will for ever remain grateful to Your Honour, and this act of kindness will enshrine in their minds a monument which they will above all others prize and remember with great regard and gratitude.

Your Honour has at heart so much sympathy for the Punjab zamindars that I do not think I need say more in support of this resolution."

The Hon'ble Raizada Bhagat Ram :—"Your Honour, the resolution which the Hon'ble Mover has proposed is very modest in its terms and I rise to support it. The Hon'ble Rai Bahadur Bakhshi Sohan Lal's demand is what the Government has already graciously granted in practice. Your Honour's attention has already been drawn to paragraph 248 where we find that ten years ago the Punjab Government recognising the hardships of short term settlement suggested before the Decentralization Commission for the enhancement of the powers in this respect to enable the Provincial Government to sanction settlement for the period of thirty years. During Your Honour's time full effect has been given to this suggestion and in several districts where settlements have been completed so far as I am aware a duration of thirty years has been fixed in each case. Thus it is not necessary to dwell upon the evils of short term settlements. Your Honour's Government realises them and has tried to remove them. The trouble and the inconvenience, the loss of time, the worry and harassment which zamindars suffer during the process of settlement are but too well known. Its advent is dreaded and its progress is vexatious and the end brings no relief. Your Honour, this is no exaggeration. I am a zamindar myself and in touch with the people and know their true sentiments. But it cannot be denied that the question which is involved in this resolution as it stands is far-reaching in its effect. It will not only affect the amount of revenue raised on the land but that revenue being the chief source of income, the entire revenue system will have to be to some extent modified. If I mistake not the ratio of revenue derived from land roughly represents one-third of the entire State revenue. Hence the resolution before the Council no doubt raises a question of vital importance to the Government. The question is of an equally great importance to the agriculturists. The zamindars are willing to pay their share of the cost of the administration, but what they want is less of worry and a longer term of settlement. It cannot be denied for a moment that under the present circumstances re-settlements are necessary both in the interests of the Government as well as the zamindars.

"The main functions of a settlement are these—

(a) Survey and demarcation of boundaries.

(b) An enquiry into and preparation of the record of the various parties interested in the land.

(c) A revision of assessment.

"I must acknowledge that it is of a great advantage to a zamindar to have his boundary disputes settled and the errors in the revenue record corrected,

[*Raizada Bhagat Ram ; The President.*]

but in the actual operations sufficient attention is not paid to the fulfilment of these two objects and the settlement has become more or less a process of revision of assessment.

"I must confess that the present method has several things to recommend it. The cost is less, the time of operations is shorter, the staff which preys upon the agriculturists during settlement operations is smaller, but all this simplification is secured at the sacrifice of the two main advantages to the peasants, *i.e.*, the proper measurements of the fields and the thorough compilation of the record.

"The zamindars will be quite contented if every 50 years these advantages are secured for them, in shorter period the harassment caused by the settlement operations outweighs the advantages gained by it.

"That the zamindars are not quite contented with the system of short settlements, requires no evidence. I may mention a few facts to support my contention. We all know that in spite of the establishment of a very useful department there is no appreciable improvement in the impliments of husbandry used by a cultivator, in the manner he puts in the soil, in fact in the general system in which agricultural operations are carried on. The plough and sohaga used now ordinarily by the zamindars are exactly what they were in the time of Akbar the Great. Now why should this be so. The villagers are not blind to their interests, and they would like to take as much out of the soil as possible. The real reasons are that the revenue being liable to enhancement in 10, 15, 20, or 30 years the agriculturist hesitates to invest his all, the full benefit of which he may not enjoy. The incentive to improvement is lacking, and so he is reluctant to invest more than his ancestors. If further evidence was needed we have the fact that even from the most fertile districts of the Punjab large number of agriculturists emigrate to foreign lands to work under great hardships in low and humiliating positions and spend the best part of their life in exile.

"I may add one more ground to show that zamindars suffer considerably from short term settlements by allowing good land to remain fallow and by not changing barani land into chahi through fear of enhancement of assessment.

"Your Honour, this is an agricultural province. The Government has done and is doing a great deal to ameliorate the condition of the peasantry. Your Honour, we ask for great many boons, but I honestly think that if Your Honour were to grant this concession it will be the greatest and most popular.

"With these observations I support this resolution."

"**His Honour the President:**—" Perhaps it will assist the Hon'ble Members to make up their minds in regard to this resolution if I make a few remarks about it at this stage. The question has been considered largely from the point of view of Punjab practice and theory, and as I happen to know something about settlement conditions in other provinces which have been referred to, and also in Native States with reference to which some rather misleading remarks have been made, I think I may be able to throw a little light from outside on a question which is of so much importance to our own Province. I may say, to start with, that having been directly connected with settlements in the Punjab, North-West Frontier, and various Native States of Rajputana and Central India, I can claim almost as much experience as the Hon'ble Chaudhri Lal Chand, and I think I can also claim that I am second to none in my sympathy with the zamindar class in my desire to save them from the harassment involved in frequently recurring settlements. Therefore, the object of this resolution has, as Mr. Fagan has stated, my hearty sympathy. At the same time, before accept-

[*The President.*]

ing a resolution in this binding form, it is necessary to differentiate. Where Government is already taking a fair share of the net produce from the land, and where the land is reasonably developed, a long term of settlement is desirable. Put in that form, I have no hesitation in saying I would favour the term of settlement of 30 years. The question then arises, to what extent are the districts of this Province so fully developed as to justify 30 years in each case? We have been told that in Madras and Bombay, and I think also in the Central Provinces and Orissa, a 30-years' term is the universal rule. I know a little of the conditions in the United Provinces and Madras and a very little of those of Bombay, and I have no hesitation in saying that the stage of development there reached is far greater than in most of the Punjab at the present day. The standard of assessment is also considerably higher and therefore conditions in those Provinces justify an almost universal application of the 30-years' rule. If any justification of my remarks is required as to the standard being very much higher, I would ask Hon'ble Members to compare the selling value of land in any province of British India with that of the Punjab. I do not think in any province in British India you will find that land sells for more than 25 to 50 years' purchase of land revenue. In the Punjab our land sells at 150 to 200 years' purchase of land revenue. That is to say, measured in terms of land revenue, the value of land in the Punjab is at least three times as great as in any other province in India. That is a testimony, which cannot be refuted, as to the leniency of our assessment and the leniency of the assessment has a direct bearing on the length of the settlement. Now as regards Native States, one Hon'ble Member argued that Native States had something approaching permanent settlements. Quite the contrary as far as my experience goes. I have known very few Native States which had a term of settlement exceeding ten years. Three years, five years or seven years is the general rule,—where the term is longer you will generally find that the settlement has been carried out by a British Officer,—and I may remind Hon'ble Members that, coupled with this short term of settlement, there is a rule that land broken up during the term of settlement has to pay when it is broken up, whereas in the Punjab land broken up during the term of settlement, unless by means of canal irrigation, pays nothing at all. Therefore the remarks as regards the Native States are misleading, and I am in a position to refute them authoritatively from my own knowledge. The position I have reached then is this. If the conditions in the Punjab were the same as in the fully developed provinces of India I would have no hesitation in accepting 30 years as the ordinary term. Conditions I may say in part of the Province are now fully developed and, therefore, in those parts of the Province a 30-years' settlement is increasingly becoming the rule and should become so. Now let us apply this question in a concrete way. The division which the Hon'ble Member who moved the resolution so worthily represents consists of five fully developed districts,—Kangra, Hoshiarpur, Ludhiana, Ferozepore and Jullundur. I believe that all these districts have been settled in recent years or are being settled now, and that a 30-years' term has been sanctioned, or will be sanctioned when the operations are complete. That is a practical indication of our policy in this matter. Take, on the other hand, another division. I think the matter will be clearer by taking concrete cases. Take the Multan Division which is represented by another Hon'ble Member who has spoken on this subject. That consists of six districts—Lyallpur, Montgomery, Multan, Muzaffargarh, Dera Ghazi Khan and Jhang. Well, Hon'ble Members will know that in four of these districts, that is to say, in Multan, Lyallpur, Jhang and Montgomery large canal extensions have recently or are now being carried out by the State at enormous expense. We also know that further large extensions are contemplated which will extend to Multan, and probably to Muzaffargarh. The whole system of agricultural conditions in these districts is rapidly changing,

[*The President.*]

and would it be wise, would it be feasible in these circumstances for Government, for instance, in the Lower Bari Doab Canal, directly it comes under settlement ten years hence or five years hence, would it be wise for Government or in the interests of the general tax-payer, or in the interests of the colonists themselves, to try to forecast what the conditions will be and to make a settlement for 30 years ? If it attempted to do so, my belief is that it would do serious harm to the interests of the Province, for if Government did this in centres where conditions are rapidly changing, Government would naturally say, ' as we are giving you such a long term, we must try to obtain an adequate revenue.' To impose an adequate revenue in conditions which cannot be well forecasted because prices are changing, cultivation is changing, conditions of life and agriculture are changing would mean probably in many cases over-assessment, and would mean certainly an inequality of assessment. Therefore while, for instance, in the Jullundur Division, a 30-years' term of settlement is fully justified, in the Multan Division, where conditions are so rapidly changing that the position a few years hence cannot be forecasted, it would be impossible for Government to commit itself to a declaration that the 30-years' term of settlement should be imposed. We have heard also from the Hon'ble Member who represents the South-East Punjab that in his division they already have a 30-years' term of settlement. We have not heard as regards the North-West Punjab. Those are *barani* districts in which there has not been much development of cultivation, and I think in the case of those districts the Government when the question arises would certainly give due weight to the fact that in those districts any considerable extension of cultivation is unlikely, and would be inclined to favour a 30-years' term. But even in that division I might point out to the Hon'ble Member that there are two districts, Miánwali and Shahpur, where it is possible that very large changes will be brought about by the canal schemes, and we do not desire to commit ourselves to a 30-years' term of settlement where conditions are likely to undergo so great and rapid a change.

" There are other matters connected with this resolution to which I might briefly refer. In the first place if Government limits its right to exact its share of the increasing value of the crops, one might naturally ask, as has been asked, how the deficiency of revenue is to be made good. Well, we have been told that the general prosperity of the zamindars is sufficient assurance on that point. I will let that pass, but we have had ample proof in this Council that the zamindars are not willing to be taxed for the general good. I might also ask, will the receivers of rent, apart from the peasant proprietor, if Government foregoes any enhanced demand, will they be prepared to forego any enhancement of rent from their tenants ? I do not think any landlord will give his tenants an assurance on that point. The Punjab landlord usually takes his rent in kind, and even if the share remains the same, the value of the rent automatically increases with the rise in prices.

"Another point is that one-ninth of our revenue is held by assignees whose revenue has been assigned by the State, and these gentlemen on historic grounds, on practical grounds, have reason also to ask that their interests in the matter should be considered, and that in our desire to be just and even lenient to the zamindar class, we should also not forget that their interests are at stake in the matter.

"I think, gentlemen, I have said enough to show that where districts are fairly developed agriculturally Government is quite willing to accept a term of 30 years, but a great part of the Province, especially the south-west of the Province, where big schemes for agricultural extension and canal irrigation are in progress at present or are likely to be introduced in the near future, at the cost of Government in those districts it is im-

[*The President*; *Rai Bahadur Bakhshi Sohan Lal*; *Diwan Bahadur Diwan Daulat Rai.*]

possible for Government to commit itself rigidly to a cut and dry policy. The terms of the resolution are :—

" 'This Council recommends to His Honour the Lieutenant-Governor that he may be pleased to order that 30 years shall be the ordinary term for a land revenue settlement now in progress or hereafter to be commenced in any district of the Punjab.'

"The point which I brought out is that, where circumstances justify a 30-years' settlement, Government is prepared to accept it, and is already acting on it, but we cannot accept 30 years as a general rule, irrespective of local conditions and if the Hon'ble Member would see his way to modify his resolution to the following effect, 'the Council recommends to the Lieutenant-Governor that in highly developed districts where no considerable change in agricultural conditions is to be anticipated, 30 years should be the ordinary term,' so as to leave Government a free hand to deal with districts where conditions are changing, then the Government will accept his resolution. I should regret if any division arose on this point, because I think the Hon'ble Members who have supported the resolution and Government are in practical unanimity on the point. I do not think the Hon'ble Member would say that a 30-years' settlement should be imposed in the Lower Bari Doab Canal or in Muzaffargarh or other districts where great changes are taking place or are likely to be introduced. At the same time Government already sympathize with the objects of the resolution, that where conditions are fairly stable 30 years should be the ordinary term." (Cheers).

Hon'ble Rai Bahadur Bakhshi Sohan Lal: "Your Honour, what I understood from the resolution I proposed, was that it allowed the exclusion of special cases as new colony tracts."

His Honour the President :—"My suggestion to the Hon'ble Member is to define the exclusion. The Hon'ble Member's resolution fails to define it."

Hon'ble Mr. Sohan Lal :—"My difficulty is that the resolution has been supported by so many members, and until I consult with all of them, I would find it very difficult to modify it. We must consult amongst ourselves before we can say how far it could be modified."

Hon'ble Diwan Bahadur Diwan Daulat Rai :—"May I make one remark as regards the terms of the resolution with Your Honour's permission? It says 30 years shall be the ordinary term for land revenue settlements."

His Honour the President :—"I suggested to the Hon'ble Member that he might put it in a more definite form, in which case Government might be prepared to accept it."

(*At this point the Council adjourned for a few minutes and the Hon'ble Mr. Sohan Lal and his supporters discussed the matter among themselves, and re-assembled after* 15 *minutes. On re-assembling*)—

Hon'ble Mr. Sohan Lal: —"Your Honour, I regret the members who have supported me are not in favour of agreeing to the amendment suggested."

His Honour the President :—"Perhaps the Hon'ble Member will say what he contemplates by the term 'ordinary' in the resolution."

Hon'ble Mr. Sohan Lal :—"That such exceptional cases as new colony tracts can be excluded; they can be taken as exceptional cases"

His Honour the President :—"Perhaps the Hon'ble Member in his concluding remarks will define what he means by 'ordinary.'"

[*Rai Bahadur Bakhshi Sohan Lal; Mr. Parker*; *The President*; *Mr. Fagan.*]

Hon'ble Mr Sohan Lal :—" I mean it to exclude such tracts as newly irrigated tracts or newly cultivated tracts; or there may be certain other reasons besides these, but this will be the ordinary term, not the universal term to be applied to every district. The other members who have supported me or who have promised to support me wish me to represent that the resolution as it stands may be put to the vote Diwan Daulat Rai suggested a negative form, 'except in highly undeveloped districts,' that is the suggestion of Rai Bahadur Daulat Rai; I do not know how far it is accepted by the others."

Hon'ble Mr Parker : —" The Hon'ble Member might withdraw his resolution and put it in a more suitable form."

His Honour the President :—" The objection of the Government to the resolution as it stands is not to the principle of it, but to the vagueness of its terms, and that is why Government wish what is contemplated defined."

Hon'ble Mr. Sohan Lal : " These words were used in the Decentralisation Report where it is said in certain provinces 30 years is the ordinary term of the settlement, in other provinces 20 years, so far as the Punjab is concerned, the Decentralisation Report says 20 years is the ordinary term of settlement, and as regards the other provinces it says 30 years is the ordinary term of settlement, so I wish the Punjab to be brought on the same lines as the other provinces."

His Honour the President :—" Does the Hon'ble Member mean by ordinary, where no considerable change in agricultural conditions is to be anticipated ? "

Hon'ble Mr. Sohan Lal :—" Yes."

His Honour the President : " Where no considerable change is anticipated 30 years shall be the ordinary term of settlement. If the Hon'ble Member will accept that definition the Government will have no hesitation in accepting the resolution. The resolution would then read :—

" ' This Council recommends to His Honour the Lieutenant-Governor that he may be pleased to order that, where no considerable change in agricultural conditions is to be anticipated, 30 years shall be the ordinary term for a land revenue settlement now in progress or hereafter to be commenced in any district of the Punjab.'

" Does the Hon'ble Member accept the resolution in that form ? "

Hon'ble Mr. Sohan Lal :— " I personally would have no objection, but other members object."

His Honour the President :—" It is for the Hon'ble Member to decide."

Hon'ble Mr. Sohan Lal :— " I wish the resolution to be put to the Council as it stands."

The Hon'ble Mr. Fagan : " Your Honour, I do not think that any remarks are needed from me after the very full discussion that we have had, but I feel that it is a matter for regret that a way has not been found in the manner suggested for arriving at a form of agreement on the question which has been debated, and it is all the more regrettable. I think, that when there is an actual agreement on the resolution for all practical purposes the only difference is as to the form in which it should be put. As Your Honour has pointed out the main desideratum is the somewhat clearer definition of the word ' ordinary.' The rule proposed, as it stands, is calculated, as I have already stated in my remarks, to possibly unduly fetter the discretion of Government in dealing

[*Mr. Fagan ; The President ; Mr. Lumsden ; Diwan Bahadur Diwan Daulat Rai.*]

with certain tracts where the adoption of a 30-year term will be prejudicial to the State as the trustee of the general tax-payer.

"As regards other points I do not think it is necessary for me to make any lengthy remarks. The Hon'ble Lala Lal Chand drew a rather lurid picture of the inconveniences involved in settlements. I notice that the inconvenience on which he dwells is rather the inconvenience to the staff than to the people. I am sure that those who have experience of settlement work will quite sympathize with his description. I remember the distinct feeling of ennui I had after having inspected something like my thousandth village. He did not dwell very much on the inconvenience to the people. Those who have had settlement experience know that a certain amount of that is under existing conditions unavoidable, but I believe that all Settlement Officers do all in their power to minimise that inconvenience. The Hon'ble Member did not develop the suggestion that lay beneath this argument, inconvenience to the people, but so far as the settlement staff is concerned, this inconvenience as far as my experience goes did not constitute any element of attraction towards settlement work. The fact is that every settlement official wants to get away from such work as soon as he can.

"As regards the argument relating to improvements, it has been urged that the short term discourages improvements and a good deal of stress was laid on the fact that prior to a settlement certain lands are thrown out of cultivation. I suppose it is the experience of most of us that that sort of thing does occur, but it is very different from any general process of discouraging improvements during the term of settlement. One proof of this is that there are a very large number of cases in which when a new assessment has been announced, protective *pattas*, as they are called, have to be given, and the number of those cases is, I think, a very clear indication of the fact that during the expiring term of settlement there has been no practical discouragement of the peasant proprietor from sinking capital for the purpose of improving the produce of his lands. Your Honour, these are all the remarks I have to make except to repeat my regret that in this matter we have not been able to reach at a form of agreement as regards the resolution which the Hon'ble Member has moved."

His Honour the President :—"I now put the resolution to the Council—

'This Council recommends to His Honour the Lieutenant-Governor that he may be pleased to order that 30 years shall be the ordinary term for a land revenue settlement now in progress or hereafter to be commenced in any district of the Punjab.'

On being put to the vote, the Resolution was lost by 14 votes to 13."

BUDGET 1917-18.

The Hon'ble Mr. Lumsden.—"Your Honour, as explained in the memorandum prefixed to the statement showing by major heads the estimates of revenue and expenditure of the Punjab for the year 1917-18, which was circulated to the Hon'ble Members on the 12th of April, the figures of revised estimates have undergone no change. Consequently just as no separate meeting for the presentation of the budget is required, it is unnecessary for me at this stage to do more than formally present the budget."*

The Hon'ble Diwan Bahadur Diwan Daulat Rai.—"Your Honour, the Hon'ble Mr. Lumsden in charge of our finance has presented a very satisfactory budget statement and deserves our sincere congratulations. The year 1916-17 closes with a higher balance than contemplated by the budget last year, thanks to improvement in the revenues, and watchful control over expenditure. On the side of Income, increase under the heads of Land Revenue and Irrigation is particularly welcome. And the growth of our income from excise

*See Appendix E.

[*Diwan Bahadur Diwan Daulat Rai.*]

duty, though a matter of much concern, except in so far as it is accounted for by an increase in the rate of the duty, to the social reformer and temperance worker, must remain a source of joy to a finance minister. And, if we accept the Hon'ble Member's explanation that the increase is not due to any spread of liquor habit, but is due simply to the fact that the habitual consumers found themselves in unexpectedly larger funds to indulge in their special form of luxury, even a temperance reformer may have no cause to grieve at the swelling of the State coffers. It is pleasing to note that every effort is made to discourage the spread of the drinking evil, and effective measures are being taken to prevent the supply of illicit spirit.

"On the side of expenditure, as the Hon'ble Finance Secretary has rightly pointed out, decrease due to reduction in the number of punitive police posts is a matter for real thankfulness

"I congratulate Your Honour on the short duration of the disturbed conditions prevailing in parts of the Province in the beginning of 1915 and the return to normal conditions secured by careful and vigorous administration on the one hand, and a change in economic conditions on the other

"Your Honour, a most striking feature of our budgets at the present time is the comparatively small influence made felt by the present world-war in which the Punjab is taking no mean share. The war has failed to make any real impression on our State income, and the Punjab, like other provinces of this vast Indian Empire, is pursuing its ordinary course of economic development as if the world were at absolute peace, and not being shaken as it is by the greatest shocks that history knows of.

"Your Honour, we all recognise that during times like these it is essential to conserve provincial revenues and exercise strict control over expenditure. The orders of the Government of India are clear that so long as war lasts, the financial history of the provinces must continue to be one of severe restriction of expenditure. But, Your Honour, the position of this country is peculiar, and the necessity of steady and uninterrupted educational and industrial development for us absolutely vital. In the keen rivalry of nations of the world, India is weak and but a poor competitor : and every day makes her task more difficult. In the circumstances, I beg that claims of educational and industrial advance should ever meet with generous response on the part of Government. I know that but for the war a still more generous treatment would have been accorded than has been found possible so far.

"The vigorous efforts that have been made recently to uproot all kinds of official corruption is a signal proof of the great concern Your Honour has always shown for the welfare of the governed and the purity of the administration. There is perhaps no greater enemy of society, and none more worthy of its condemnation than he who barters official favours for personal gain, and the vindication of this principle cannot but be a matter of sincere gratification. We also know that the problem of the criminal tribes is at present engaging the serious attention of the Government, and we feel but little doubt that under Your Honour's kindly and sympathetic direction these unfortunate people will soon be transformed into a body of law-abiding and respectable members of society.

"Your Honour, I wish to add but two words more. It is a source of great pride to us that the Province has furnished not only the best fighting strength of India during the present war, but this home of soldiers and small agriculturists has taken a leading place in subscribing to the Indian War Loan also. The war loan movement has indeed been a happy, though strange phenomenon here. Leaving Calcutta and Bombay aside, the Punjab proudly heads the list among all the other provinces of India so far. This coming from one of the poorest provinces speaks volumes for its zeal and loyalty.

[*Diwan Bahadur Diwan Daulat Rai ; Nawab Sir Behram Khan ; Chaudhri Lal Chand.*]

"That the Resolution in support of an Executive Council was received by Your Honour with sympathy and passed by a majority of non-official members of this Council has been another source of satisfaction throughout the Province.

" I offer Your Honour hearty congratulations on the state of our finances."

The Hon'ble Nawab Sir Behram Khan spoke in Urdu, a translation of which is as follow :—

" Your Honour, this is the third budget which has been brought before this Council during this world-wide war. By the grace of God gratifying news of our successes is now arriving continuously, and we strongly hope that Britain will come out victorious in the struggle. There are very good omens. America has joined the Allies, and the combined attacks of British and French armies are sure to result in the enemies' ruin.

" Thank God, the Punjab has been giving proofs of its loyalty and will ever continue to do so. It is a cause of pride for the Punjab that at the Darbar held on the 16th instant His Excellency the Viceroy was pleased to express his satisfaction. It is all due to Your Honour's excellent administration that in spite of this world-wide war the Punjab has not suffered in prosperity or prestige. Your Honour's firm control of the frontier and internal administration is a matter of common knowledge. I do not think it is necessary for me to say more than to pray for the victory of the British arms.

" As your Honour has been gracious enough to give your special attention to the Dera Ghazi Khan District and the Biloch tribes, the former in general and the latter in particular are grateful to Your Honour. For some years Dera Ghazi Khan has not been well off on account of the failure of rains and the ravages caused by the river, but by the benevolence of Government and perseverance of the people a new city has been constructed. Although Your Honour is kind enough to give your special attention to our district, yet it would not be out of place to submit that the income of the District Boards is not enough to meet all the demands on account of roads and other necessary requirements without outside help, and for that reason even the improvements necessary in the new city have not been carried out. If Government were therefore kind enough to give assistance to Dera Ghazi Khan on this occasion of the budget, it will be appreciated.

The Hon'ble Chaudhri Lal Chand.—" Your Honour, this is the first time that I am going to speak on the budget, and I naturally feel considerable misgiving as to my ability to do justice to the skilful disposition of the various heads of the budget by the Hon'ble Finance Member. Considering the times of stress through which we are passing and the conflicting claims of the various departments, each striving for as high an allotment as possible, framing of a well-balanced budget is no easy task. The budget which we are discussing to-day does eminent credit to the financial ability of the Hon'ble Mr. Lumsden, and I heartily congratulate him for the success which he has attained in preparing a budget which generally speaking should satisfy every body.

" I have no inclination to enter into a detailed criticism of the budget. I would leave that to my more experienced and more competent colleagues in the Council. However, as I represent the agricultural and military classes of an important division of the Province, I should like to offer some observations concerning those heads of the budget which relate to the welfare of these classes.

[*Chaudhri Lal Chand.*]

"In this connection I will give the first place to the head 'Agriculture.' I am glad that agriculture receives increasing attention on the part of the Government, but much remains to be done. The introduction of scientific methods of husbandry and of better kinds of seeds to improve the quality of the produce are some of the subjects which require effective steps to be taken. The exhibition of improved types of tools at the various cattle fairs, the establishment of seed stores at the head-quarters of each district and the starting of experimental and demonstration farms at a large number of convenient centres should be undertaken as soon as possible to help to replace the old-world ways of our agriculturists by the more advanced modern ways. I am glad that the sum of Rs. 10,70,000 the share of our province in the profits of the wheat scheme, has been allotted to the head Agriculture, and I will earnestly request the Government to devote a fairly large portion of this sum to the object to which I have just alluded. Another means of encouraging more scientific methods of agriculture will be to create greater facilities for agricultural education and to make agricultural education more popular and attractive.

"Next in importance to agriculture comes the movement for Co-operation. I am not forgetful of the many earnest endeavours which the Government has so far made to secure the welfare of the agricultural classes and to save them from the consequences of their improvidence and ignorance. The Land Alienation Act is a standing reminder of the solicitude of the Government to protect the interests of these classes. But in spite of all these efforts the peasantry of the Punjab are not yet secure from the clutches of the wily money-lender, and a large portion of them are still seriously indebted. Their indebtedness prevents them from profiting by the high prices of agricultural produce which have ruled for the last several years. The most effective remedy for this is the general spread of the Co-operative Movement. A good deal has been done in recent years to make this movement popular, but the subject deserves much more attention than the Government has been able to show it so far. Two things require immediate attention in this behalf, namely, a considerable increase in the subordinate staff of the Registrar and the establishment of a Provincial Central Bank. I am glad to find that provision has been made in the budget for the strengthening of the staff, and I hope that the Government will consider the advisability of bringing into existence a Provincial Central Bank at an early date. As an officer of the District Central Bank of my own district I know the difficulties which we have in financing district banks and meeting the calls of the village societies on their financial resources. A Provincial Central Bank will go a very long way to relieve these difficulties, and I trust that Mr. Calvert whose ardent zeal for the co-operative movement is well known will be able to persuade the Government to the establishment of a Central Bank for the Province.

"Education is another thing which should be the subject of tender care on the part of the Government. I am most anxious to see the education head of the budget swell in every succeeding year. The revised budget for 1916-17 shows a decrease of over a lakh and a half as compared with the actual expenditure on education in 1915-16. However the budget for 1917-18 provides for an increase of nearly three lakhs and three quarters on education and that affords some consolation. But I am sorry to note that the sum allotted to grants-in-aid still falls short of the total allotted for this purpose in 1915-16 by Rs. 79,000. The provision which has been made for improving the pay and the training of teachers in the budget of 1917-18 should be welcome to every wellwisher of the ill-paid teacher.

"While speaking of education I think it my duty to press the claims of rural education on the attention of the Government. I am convinced that the

[*Chaudhri al Chand.*]

prosperity of agricultural classes is bound up with the spread of education. So long as agricultural classes continue to be steeped in ignorance they can neither adopt improved methods of agriculture nor can they understand the immense value and importance of co-operation to their future welfare. Further, if our agricultural classes are to take their legitimate place in the onward march of our country's progress, they must adapt themselves to their rapidly changing environments. This can take place only if vigorous steps are taken to raise their general level of intelligence by placing education within the easy reach of all. For this reason I would urge that primary education and next to it secondary education should receive very much increased attention on the part of the Government, and there should be separate sub-heads for primary and secondary education under the main head of education in our budgets to facilitate comparison between the sums spent under each sub head in any three consecutive years.

"I will now pass on to the heads, Excise, Sanitation, and Famine Relief. Under the former head on the income side there is a sinister increase both in 1916-17 and 1917-18, and though increase in excise income may indicate prosperity it equally implies a growing tendency in the habit of drink among our people. Of course there are also other explanations of this increase as pointed out by the Hon'ble Finance Member, but we cannot look on increased receipts from this source without some natural alarm. I am sure the Government is fully alive to the need of taking further effective steps to restrict the use of liquors as much as possible. As regards sanitation, though the sum budgeted for 1917-18 is Rs. 69,000 less than that of the revised in 1916-17, it is still better than the actual of 1915-16 by fully Rs. 42,000 and having regard to the exigencies of war times one need have no complaint on that score. But there is just one thing to which I should like to draw the attention of the Government. From the Memorandum of the Finance Member, though so admirable in many ways, it is not possible to find out what proportion of the expenditure has been incurred on account of rural sanitation. May I request that the future budget of our Province will contain a sub-head each for rural and urban sanitation? So far as my information goes most of the grants for sanitary purposes are made for the benefit of urban areas and rural areas are more or less neglected. I am fully conscious of the reasons for this disparity. Urban population is more vocal, better organized and more in touch with those who can press its claims, consequently it manages to get the lion's share. But though a crying child is proverbially qualified to get most food, a wise parent will not neglect a quiet child. The sanitation of villages is just as necessary as that of towns, and I hope the Government will be pleased to make a substantial annual grant to improve the sanitary condition of rural areas.

"The estimated expenditure under the head Famine Relief during 1916-17 was greatly exceeded. But I can say from personal knowledge that the excess was spent on a very laudable object, and must have resulted in a considerable gain indirectly both morally and financially. The scarcity of fodder last year was a serious menace to the agricultural community, and, but for fodder concessions, the live-stock of the cultivators would have suffered terribly. These concessions, coupled with the remissions of penal charges for using canal water in filling village tanks in an irregular manner, helped the poor peasants of the Hissar and Rohtak Districts to tide over their difficulties and filled their hearts with deep and genuine gratitude. The large increase in expenditure under the head was devoted to relieve the dark situation created by fodder scarcity and nobody will grudge such an expenditure. The new arrangement by which the expenditure under this head is debitable to the Imperial and Provincial revenues in the ratio of three to one is to be welcomed from the Provincial point of view. Notwithstanding the wonderfully rapid strides which the canal system is taking in our Province it will be long before the

[*Chaudhri Lal Chand.*]

Punjab can bid defiance to famine and scarcity, and we are clear gainers in the new arrangement which the Secretary of State has sanctioned with regard to the distribution of famine charges.

"Your Honour, I beg leave to refer to one more point before I resume my seat. A glance at the various heads of expenditure will show what a tremendously large sum we are spending every year on the various services of the Province. Another glance at the receipts side will show what a heavy proportion of these receipts must come from the pockets of agricultural classes. Over and above our contribution to the public exchequer the agricultural classes have always rendered, are rendering now, and will always continue to render, the most loyal, devoted, and praiseworthy services to the British Government. Their numerical strength is very great. Their historical and political importance is, perhaps, greater than that of any other class. Their military value has been acknowledged by the highest authorities. Your Honour has acknowledged it publicly on several occasions. His Excellency the Viceroy paid a generous tribute to the splendid services of these classes only the other day. But in the distribution of official loaves and fishes they have hitherto got a very inadequate share. The classes which prefer the pen to the sword and the office chair to the saddle are found to rule the day everywhere. This is particularly true of the Hindu agricultural classes. The figures supplied by the Government in answer to a question asked by me on the 13th March show that only 3 out of 88 Munsiffs, one out of 51 Sub-Judges, and one again out of 28 Revenue Assistants are from Hindu and Sikh agricultural tribes combined. The same is more or less true of other departments so far as the officer grade is concerned. I am quite prepared to admit that educational backwardness of these classes is in some measure responsible for this disproportion. But this is only a part of the explanation, and I firmly maintain that it is only a minor part of the explanation. The major part consists in the resolute opposition of the strong sinister influences at work in the offices, and unless a way can be found to counteract these influences, no substantial improvement can be effected in the immediate future. Cases are not rare where candidates from agricultural classes possessing much better educational qualifications have been passed over in favour of other candidates supported by relations and friends in the offices concerned. When I refer to this subject, I am not unconscious of the deep debt of gratitude under which Your Honour has placed the Jat community by the issue of a gracious circular in 1915. Nor am I ungrateful for the generally sympathetic attitude of the majority of heads of departments. Without quoting any particular instance of which there are several, I acknowledge gratefully the practical sympathy which Your Honour and several other high officers have shown to our claim, and can assure the Government in return that that sympathy is fully appreciated by the Jats and will bear good fruits. My object in alluding to this subject was to invite attention to the entirely inadequate representation of Hindu and Sikh zamindars in general in the public services of our Province and to indicate where action may be directed to break the opposition of vested interests.

"In conclusion I assure Your Honour of the continued steadfast loyalty and unmitigated support of the Jat community which has striven to do its duties so far and is determined to act loyally, faithfully, and whole-heartedly until humanity and civilization are rid of the monster of German despotism. The assurance is not an empty formula. The past record of the community to which I have the honour to belong and of the part of the Province from which I come will contradict such a suspicion. But if further proof were needed I would furnish it. The figures supplied by the records of the Divisional Recruiting Officer's office, to which I am attached as Honorary Assistant Recruiting Officer, tell me that we enlisted no less than 2,115

[*Rai Bahadur Pandit Sheo Narayan.*]

recruits in March alone. This beats the last record of 2,110 established in July 1916, and is a safe foundation on which we can build our future hopes."

The Hon'ble Rai Bahadur Pandit Sheo Narayan :—"Your Honour, I have little to say about the merits of the Budget which has been so ably explained by the Hon'ble Mr. Lumsden and other Hon'ble Members. I have only a few remarks however to offer; for instance, I am not prepared to accept unreservedly the remarks of the Hon'ble Mr. Maynard to the effect that 'there is no doubt that there is a very close connection between good agricultural results and an increase in excise revenue.'

"I believe that the habit of the use of intoxicants is on the decline in all classes throughout the Province: the zamindar too is decidedly more sober than he was formerly, because life is becoming more serious all round, being day by day burdened with duties hitherto unknown or ignored. The increase in excise revenue may be co-incident, but not necessarily due to better harvests, and may be attributable to other causes.

"A word now about the expenditure in the Judicial Department. If I read the figures correctly, we shall have a margin of something like 15 or 16 lakhs in the income expected from court fee, etc. Shall we not utilize it partly in increasing the hands in the subordinate judiciary, which, I believe, is undermanned and partly in reorganizing the Chief Court staff preparatory to its elevation to a High Court?

"Leaving the Budget, there are three other matters of general interest which I wish to touch upon. The first is the present war. It is a source of immense satisfaction to reflect that men of all phases of political thought have ungrudgingly, nay cheerfully, sounded a unisonant note by coming forward to speak, to act, and to contribute what they can towards the defence of the Empire in the titanic struggle that is going on in Europe. The tide is fortunately changing, and the enemy is being driven from his positions and shall have to look in the near future to defend his own country. The Punjab has proved itself foremost in helping the Empire, and deserves the recognition of its service recently made by His Excellency the Viceroy in his Darbar speech. I will briefly say without self-laudation that we have done our duty to the best of our resources and capabilities.

"The second subject is one in which I have always taken a keen interest that is to say, the education of our boys. In my humble opinion the entire system of school and college education needs overhauling. The medical examination of a large number of candidates for the University Double Company betrayed a woeful state of the physique of our youths. The multiplicity of subjects, the habit of cramming to pass examination, the non-assimilation of ill-digested knowledge have contributed to deteriorate the minds and the physique of our boys. The physical training they have to take in a state of mental exhaustion does not counter-act the evil effects of the overtaxing of their brains. I venture to draw attention also to congestion of scholars in school and college classes where weak boys go to the wall and swell the list of failures. Education is thus reduced to a mere intellectual dyspepsia and physical degeneration. It has given me great pleasure to read in the newspapers the triumph Doctor Fisher achieved in the House of Commons. The bulk of increase in his estimates, it is said, is due to an increase in the teachers' salaries. The proposals include the development of agricultural education in village schools, liberal scholarships and maintenance grants for the poor in secondary schools and universities, a reduction of multiplicity of examinations, and national physical training. Ought we not take a leaf from his book and institute similar reforms in our educational system?

[*Rai Bahadur Pandit Sheo Narayan.*]

"The third matter I will touch upon is agriculture. I said at the last meeting of this Council that Punjab has advanced in all directions by leaps and bounds, so that we can put three Egypts bodily in it. Egypt, while it embraces 570 miles in length, does not contain more than 12,000 square miles of fertile land. The maps accessible convey a false impression, because they include the desert land without distingushing it from the fertile parts. We may say, thanks to the interest the Government is taking in agriculture, that there is hardly any part of our Province which may be called a desert. The canal-irrigated area is about 8½ million acres which is equal to roughly 13,000 square miles, and when the Triple Canal Project is in full swing we may well expect another couple of million acres added to the area. The entire area of the Punjab, inclusive of Native States, but exclusive of North-West Frontier, is a lakh and 33 thousand square miles with over 30 thousand villages in it. Thus the Punjab - the land of five rivers—is unique in the world and is capable of enormous development in future. During his recent visit to our Province His Excellency the Viceroy was pleased to observe that 'the huge area brought under irrigation by the canals provide an ideal field for improved methods of agriculture. Your cultivators are enterprising and intelligent, but they are hampered by shortage of capital and the lack of scientific knowledge.' After referring to what the agricultural department is doing in introducing improvements, His Excellency was also pleased to observe 'the importance of demonstrating results so far obtained has recently been impressed on the Local Government and the grant of Rs. 10,70,000, which has been made to the Punjab from the profits realized by the Government of India from the exports of wheat, should enable material progress to be made in the important work of the demonstration.

"The question that naturally arises is by what means can the capital and scientific knowledge be brought to bear on agriculture It is obvious that the matter is not free from difficulty. The Customary Law of the Province, rules of pre-emption and the Punjab Land Alienation Act are prohibitive of acquisition of land by non-agriculturists. The Punjab Land Alienation Act has created a peculiar caste system unlike the ancient caste systems with their corresponding advantages and disadvantages.

"Of course the Customary Law when codified will make the titles and the powers of transfer more definite than they are at present; but I fail to see how scientific methods and capital could be applied to improve agriculture without amendment in some respects of the pre-emption rules and the Land Alienation Act. I need not discuss here the results produced by the Punjab Land Alienation Act, but one thing is obvious that the members of agricultural community, in addition to the privileges they enjoy under the Act, are eager to enter trades and professions and are also pressing for admission into public services. Moreover, the capital owned by the urban population has not full scope for investment; towns are being congested in consequence, which can only be relieved by capitalists settling on their estates. Let me quote a passage from the old Carthaginian General from one of his 24 volumes on agriculture—'Who would buy an estate, let him sell his house that he may no longer be encumbered with his town house, but give himself up entirely to that on his land. He to whom an abode in the city lies close at heart has no need of a country estate.' While fully appreciating the useful work of the provincial agricultural department since its organisation in 1905, I would suggest the creation of some facilities for the acquisition of land by the urban population, so that the Province may receive its fullest development.

"There is yet one minor matter to which I shall briefly allude. The periodical chemical examination of the water supplied by water-works and a replacement of rusty pipes after a certain number of years are called for in the interests of hygiene of our towns. Your Honour and the Hon'ble Members will

[*Khan Bahadur Malik Muhammad Amin Khan.*]

excuse my remarks which have no inter-connection; they are like 'Alap,' to borrow a term from Indian music, not in a strict tune but in a loose kind of rhythm regulated by the tune at my disposal. Some of them have no connection with the Budget directly, but as it has become customary to speak of other matters in Budget speeches, I have ventured to make them."

The Hon'ble Khan Bahadur Malik Muhammad Amin Khan:—"Your Honour, hallowed custom and traditions have it that on the occasion of the annual Budget debate, Hon'ble Members give the fullest and freest rein to their imagination and roam over as extensive an area for the purposes of discussion as the imposed limit of time might permit. Availing myself of this privilege, I take the liberty of bringing to Your Honour's notice some of the most pressing and urgent questions of the day. I realize full well that at the present moment when the war clouds, which burst over Europe in the fateful summer of 1914, have not yet lifted up and the Empire is still in the throes of a great struggle with a militarism which stands an open menace to the future liberties of the civilized world, all controversial discussions should be eschewed, the bitterness of political strife and wrangle should be buried into oblivion, and we must all stand out united as one to resist successfully the nefarious march of the Prussian jackboot, but, Your Honour, the questions which I will be pressing do not hail from the regions of sharp controversy, and it is permissible therefore to draw attention to them even at the present moment. The first and foremost problem to engage the Government's immediate care and attention is that of disseminating the light of knowledge in every scattered Indian home through the agency of the system of free and compulsory primary education. Even those who five years ago were too ready believers in the voluntary principle have to-day recognised the weak foundations on which their belief rested and have gladly joined the forces of those who from the very commencement were for the enforcement of a principle which has found acceptance in all civilized countries. Your Honour, I do not mean that a fiat should go out immediately declaring primary education to be free and compulsory, but I do wish that a commencement on a fairly reasonable scale had been made in this direction in selected areas, and my friend, the Hon'ble Finance Member, had in his budget provision allotted a few extra lakhs for the promotion of mass enlightenment. I notice that a rather favoured treatment has been extended to the Police and a very liberal enhancement on the expenditure side under this head has been made. The Hon'ble the Finance Member justifies this increase in part on the ground of the necessity of the reclamation of criminal tribes. Your Honour, I might be very odd, but to me it appears that the best way of reclaiming these criminal tribes would be to make education in its elementary and secondary stages free and compulsory for them. Instead of therefore swelling the Police head it would have been better if a much larger increase had been allotted towards the extension of primary education, especially among criminal tribes. Your Honour, another matter to which I wish to draw attention is the rather alarming increase in the consumption of liquor. It is a satisfaction to find that through the efforts of the special preventive department supplies of illicit spirit have been curtailed, but it really affords food for serious and anxious consideration that, despite the stoppage of illicit distillation, the consumption of liquors on the whole should have risen by leaps and bounds. The explanation that this increase is confined to the habitual consumers who, in consequence of the good kharif and high prices obtained for produce of all kind, have been able to spend more on this form of luxury is unsatisfactory and unconvincing in the extreme. Is my friend, the Hon'ble Finance Member, in a position to offer tangible material and proof in support of the plea he has thus hazarded? Does the Excise Department maintain registers in which the names of consumers are entered, and do those registers bear out the explanation offered? If so, what is the criterion for determining habitual consumers and also what is the

[*Khan Bahadur Malik Mohammad Amin Khan*; *Rai Bahadur Bakhshi Sohan Lal.*]

proportion that the number of new consumers, if any, bears to the number of habitual consumers? I hope, if in future this steady growth in the consumption of liquor continues, the Hon'ble Member will kindly throw light on the points I have suggested. I have deliberately made these remarks, because I strongly feel that if the information I have called for bears out my view of the case and shows that the drink habit is on the increase among classes that cannot fall under the category of habitual consumers, some Hon'ble Members might consider it worth their serious while to resort to legislation for the prevention of what is admittedly a most destructive menace to the mental, moral and physical stamina of the youth and manhood of this Province.

"Your Honour, I turn now to the brighter side of the shield. I have to thank Your Honour's Government for having accepted the resolutions relating to the grant of an Executive Council to the Province and the substitution of election for nomination in the selection of the Moslem representative on the Imperial Legislative Council. I must also congratulate Government on their constituting the Indian Defence Force, and trust that my countrymen of Punjab will come out in numbers to justify the trust and confidence that has been reposed in them by the Imperial Government. I must also refer with pride to the magnificent response that the Punjab has made to the Victory Loan, and I have no doubt that whenever and wherever the call for help will come, the answer of the Punjab will be worthy of its best traditions and the gallantry and prowess shown by its valiant sons on the battle-fields of Europe, Asia and Africa."

The Hon'ble Rai Bahadur Bakhshi Sohan Lal:—"Your Honour, in congratulating the Hon'ble Finance Member on presenting a prosperity Budget for 1917-18, so far as income side is concerned, I congratulate also the people and the Government of the Punjab for maintaining, during the Great War crisis, the Provincial finances on such a good, sound and secure footing as to be able to begin the year with an opening balance of more than a crore and with fair prospects of receiving more than five crores from the different heads of the Provincial revenues, and thus placing a total amount approximating 6¼ crores at our disposal for meeting the requirements of the Province. This prosperity of the Province indicates that under the ægis of the benign British Government we and our Provincial revenues have been quite safe from the effect of the Great War.

"Certainly as observed by the Hon'ble Finance Member this favourable budget is beyond all expectations of the forecast estimates prepared last year, when having regard to the poor monsoon, followed by an almost complete failure of the winter rains and delay in the commencement of the monsoon in 1916, the prospects of the Budget seemed most gloomy, but thanks to God that the monsoon of 1916, though not hopeful in the beginning, was so abundant and prolonged as to push forward the standing kharif crop above all expectations. Under the circumstances, it was quite natural that income was under-estimated and at the same time the utmost economy was followed under almost all the expenditure heads; and the result is the unexpected prosperity which we find in the Budget for the current year. Thus we certainly have had good surplus on account of the better outturn in the last kharif harvest than our forecasted estimate, but I am afraid that there is reasonable apprehension of our losing to a certain extent in the outturn of the present rabi crops which are expected to fall short very much of the forecasted estimate. The crops on the barani lands have totally failed in some districts, necessitating full suspension or remission of the land revenue for this harvest, while where there is not total failure the untimely rains accompanied with strong wind and hailstorms during the current month have considerably spoiled or damaged the grain both on the irrigated as well as on the unirrigated lands, requiring a thorough enquiry as to the condition of the present rabi harvest

[*Rai Bahadur Bakhshi Sohan Lal.*]

and as to the extent to which the suspension or remission of revenue may be just and proper. Thus most probably we may not be able to save so much as a crore of rupees for our closing balance at the end of the year as budgetted by the Hon'ble Finance Member.

"We are very glad to find increases in almost all the heads of the income, and we heartily welcome such increase except the one under head V relating to excise which does not appear to me to be a matter for congratulations. We expected that during these hard days when we must try our best to save as much as possible to meet the requirements of the war, the luxurious and pernicious habit of drinking intoxicating liquors and eating intoxicating drugs should have been kept in check, but unfortunately our anticipations and expectations have not been realised, notwithstanding strenuous efforts of the Government as well as of certain Temperance and Reform Societies to stamp out this evil habit. While things are assuming such an aspect, I think it is a matter for the serious consideration of the Government whether the import of intoxicating liquors and drugs should not be so heavily taxed as to prevent as much as possible their consumption and use except for medicinal requirements of the country.

"It is most satisfactory to find that Punjab has maintained its traditions and credit of providing the greater majority of the recruits enlisted in the whole of British India during this world-wide conflict of the Great Powers, and that the gallant sons of the Punjab are engaged shoulder to shoulder with the sons of Great Britain and her noble Allies in almost all the theatres of war against their common enemy. It is also most gratifying to find that the Punjab, though not so rich, has not in any way lagged behind in its loyal and patriotic enthusiasm for contributing to the war burden in the form of pecuniary help as well as in investments in the War Loans. We are highly pleased to hear that notwithstanding Punjab's poverty its contribution to the War Loan has exceeded a crore of rupees which, together with its other contributions to the Punjab Aeroplane Fund, the Imperial Relief Fund, and many other funds connected with the war, as well as with its recruitments to the troops, mule-drivers, sarwans, labour corps, etc., all combined fully bear out Your Honour's observations in the War Loan meeting held in the Town Hall on 6th March 1917 that Punjab, though comparatively poor, has a heart. We are very proud of all this good service rendered by all communities of the Punjab in connection with the present war and of the most valuable services of Your Honour throughout the whole of your service career to the Punjab and to India, which have been so kindly and specifically noticed by His Excellency the Viceroy in his Darbar speech at Lahore on 16th April 1917.

"We are also most thankful to the kind and valuable suggestions made by His Excellency *re* the improvement (1) in the method of cultivation, (2) in the selection of better varieties of the staple crops, and (3) in the harvesting and marketing of pure grains, and we hope these good suggestions will be fully and promptly availed of by the Government as well as by the people who are so keenly interested in the welfare and prosperity of the agriculturist.

"His Excellency has also very kindly noticed that the Punjab is still somewhat backward in education, and this has encouraged me to plead again the cause of Kangra District which is the poorest and most backward in education of all the districts in the Punjab and therefore deserves more generous educational help than any other district. But while in the other districts we daily find increase in the number of Anglo-Vernacular Schools, the District Board in Kangra in July 1913 proposed to abolish teaching of English in both of its Anglo-Vernacular Middle Schools at Palampur and Nurpur against the

[*Rai Bahadur Bakhshi Sohan Lal.*]

people's earnest desire and strong protest. The Palampur school survived the hard struggle, but the Nurpur school after 50 years' continuous English teaching was snatched away the benefit of English education and its big library collected in more than half a century. All this was done at a time when the Anglo-Vernacular Middle School was in most flourishing condition and received no pecuniary help from the District Board and when all its expenditures were covered by Government grant of Rs. 1,760 and tuition fee of Rs. 2,348 ; total Rs. 4,108 (*vide* reply of the Hon'ble Mr. Godley, Director of Public Instruction, Punjab, to my question in the meeting of this Council held on 19th September 1913). The result of the decision of the District Board was that the scholars gradually vacated the class benches and being too poor to go to Dharmsala school, had to wander about at random; and the people being too poor found themselves quite helpless and had no recourse but to start a private Anglo-Vernacular Middle School. The Education Department has very kindly recognized the school, but on account of the war is unable to recommend any aid for the Middle Department. I would be the last person to press for a new Government grant to a school during the time when money is primarily required for carrying on the war to its termination in the glorious victory of the British Arms, were it not an absolute necessity to remove a cause for grievance of the people of a district, and I hope that Your Honour will lay people of Kangra District in grateful obligation by ordering the grant of necessary aid to which the school may be entitled as an urgent and exceptional case.

"The other matter on which the future prospects of the Province depend, as observed by His Excellency in the Darbar speech, is industry, and the bold stand made by the Secretary of State for India and the Government of India against the unjustified cry raised by Lancashire against the enhanced duties on imported cotton manufactures has naturally given genuine satisfaction to Indians. It is hoped that the mill-owners of the Punjab will re-start their work of manufacturing cloth without fear of competition with the imported goods. I may also take this opportunity to state that the people of this Province have heartily appreciated as a great honour the action of Your Honour's Government in reviving the practice of the early British rule in the Punjab of granting jagirs to individuals in recognition of their good work. I am glad to find that four of the recipients of these jagirs belong to Jullundur Division which I have the honour to represent and three of the recipients are the members of this Council.

"In the end I take the opportunity of representing the necessity of sanctioning the scheme for the extension of the Simla Municipal Committee's limits in order to stop further congestion of population in a first class sanatorium.

"With these few remarks, I support the Budget, with a hope that Your Honour will be pleased to extend to my prayers the consideration which they may deserve."

ADJOURNMENT.

The Council adjourned to the 25th April 1917.

LAHORE : S. W. GRACEY,

The 24*th April* 1917. *Secretary, Legislative Council.*

APPENDIX A.

(SEE REPLY TO QUESTION NO. 27 ASKED AT THE COUNCIL MEETING OF THE 13TH MARCH 1917.)

" (a) With reference to my reply to the question put by the Hon'ble Chaudhri Lal Chand at the meeting of the 13th March last in regard to the payment of diet money to witnesses, it appears from the replies of District Judges that with very few exceptions the general practice is to pay the diet money to witnesses at the time of serving the summons, but occasionally the witnesses refuse to take the money.

" (b) The amount of money which has neither been distributed to witnesses nor withdrawn by depositors during the last 2 years is Rs. 1,00,168-4-6. This sum includes a large amount deposited in cases still undecided, much of which will presumably eventually be paid to witnesses."

APPENDIX B.

(SEE ANSWER TO QUESTION NO. 16.)

Addenda and Corrigenda No. 23, dated 2th March 1915.

RULES UNDER ACT VIII OF 1873 APPLICABLE TO THE LOWER CHENAB CANAL AND ITS BRANCHES.

Cancel Addenda and Corrigenda No. 9, dated 10th January 1907, and *substitute* the following for rule 20 on pages 6 and 7 :—

20. *Claims for remissions.*—In cases of remissions of occupiers' rates for failed crops— Notification No. 587 R. I., dated 6th May 1913.

Section 32 (b).

I.—(1) In case of some estates or defined parts of estates for which the Deputy Commissioner and Executive Engineer agree that the water-supply is precarious and unsatisfactory, the Zilladar is required to grant remissions on the following scale :—

(a) No remission shall be given—

(i) in respect of crops which have been cut or grazed prior to inspection ;

(ii) when a light rate is charged for crops grown on the *wadh* of a previous crop ;

(iii) when a special rate has been fixed on a kharif distributary for a first watering to start a rabi crop ;

(iv) when a crop is equal to or better than an 8-anna one.

(b) When a crop is equal to or better than a 4-anna one, but worse than an 8-anna one, half remission shall be granted.

(c) When a crop is worse than a 4-anna one, full remission shall be granted.

(d) In the case of mixed crops not specially classified the remission will be dealt with in accordance with rules 23 and 24.

(2) Any cultivator not satisfied with remission granted by the Zilladar may prefer an appeal within 10 days of the communication to him of the Zilladar's order. No appeal shall be allowed in respect of a crop which has been cut or grazed.

(3) Appeals against the decisions of the Zilladar may be presented to the Deputy Collector, Sub-Divisional Canal Officer or Divisional Canal Officer,

and should be promptly enquired into and decided. The decision given on appeal by the Divisional or Sub-Divisional Canal Officer or Deputy Collector, as the case may be, shall be final.

II.—In the case of estates not specified above, claims for remissions which may arise from failure or stoppage of supply or from other calamities of a special and isolated character shall be presented to the Divisional or Sub-Divisional Canal Officer or Deputy Collector before the crop is cut and within 10 days of the occurrence of the calamity. The unit of remission on such cases will be the field number. If the claim is admitted, the Divisional Canal Officer may remit to the limit of Rs. 100 in each individual case, provided that the aggregate remissions for any village do not exceed Rs. 1,000. If the Divisional Canal Officer considers that higher remissions should be granted than those above specified, the sanction of the Superintending Engineer shall be required. Pending the decision the collection shall be suspended.

Remissions are only admissible if there has been a complete failure or destruction of a crop due to causes beyond the control of the cultivator. If the failure is so nearly complete that the cultivator recovers nothing beyond the seed and the bare cost of cultivation, it shall be treated as complete.

III.—In the case of a widespread recognized calamity affecting large areas where the total remissions of occupiers' rates are not likely to amount to more than Rs. 25,000 in any Canal Division, no further sanction is required where the Deputy Commissioner and Executive Engineer concerned are in agreement; where remissions are likely to exceed that sum or where the Deputy Commissioner and the Executive Engineer are not in agreement, the case will be reported to Superintending Engineer who has power, in consultation with Commissioner, to sanction up to one lakh of rupees in any division. Proposals for remissions in excess of the sum agreed to by Superintending Engineer and Commissioner and cases in which these officers are not in agreement will be reported to Chief Engineer for decision by him in consultation with the Financial Commissioner.

If it is believed that over a considerable area an average crop in the particular season—

(a) is more than a 4-anna but less than an 8-anna crop, half may be remitted ;

(b) is less than a 4-anna crop, the whole may be remitted.

NOTES.—(a) Where there are two schedules of occupiers' rates on a canal, this implies that a normal or 16-anna crop in an estate subject to the lower schedule yields a smaller outturn than a normal crop in an estate subject to the higher schedule.

(b) A normal crop shall be regarded as one giving a yield equal to that adopted by the Settlement Officer for that crop in framing his half net assets estimate.

IV.—Claims for remissions of ordinary charges, other than occupiers' rates, payable for the use of the canal water shall be admitted only on proof of actual loss caused by the stoppage of supply; on proof of such loss the whole or any portion of the charges may be remitted as hereinbefore provided.

V.—If a claim for remission of ordinary charges other than occupiers' rates be rejected by the Divisional Canal Officer, the claimant may prefer an appeal to the Superintending Canal Officer.

[*No.* 23, *dated* 12*th March* 1915.]

Addenda and Corrigenda No. 14, dated 25th March 1915.

RULES UNDER ACT VIII OF 1873 APPLICABLE TO THE WESTERN JUMNA CANAL AND ITS BRANCHES.

Substitute the following for rule 20 on pages 6 and 7 :—

Notification No. 891 R. I., dated 6th May 1912 (?).

Section 32 (*b*).

20. *Claims for remissions.*—In cases of remissions of occupiers' rates for failed crops—

I.—Claims for remissions which may arise from failure or stoppage of supply or from other calamities of a special and isolated character shall be presented to the Divisional or Sub-Divisional Canal Officer or Deputy Collector before the crop is cut and within 10 days of the occurrence of the calamity. The unit of remission in such cases will be the field number. If the claim is admitted, the Divisional Canal Officer may remit to the limit of Rs. 100 in each individual case, provided that the aggregate remissions for any village do not exceed Rs. 1,000. If the Divisional Canal Officer considers that higher remissions should be granted than those above specified, the sanction of the Superintending Engineer shall be required. Pending the decision the collection should be suspended.

Remissions are only admissible if there has been a complete failure or destruction of a crop due to causes beyond the control of the cultivator. If the failure is so nearly complete that the cultivator recovers nothing beyond the seed and the bare cost of cultivation, it shall be treated as complete.

II.—In case of a widespread recognized calamity affecting large areas where the total remissions of occupiers' rates are not likely to amount to more than Rs. 25,000 in any Canal Division, no further sanction is required where the Deputy Commissioner and Executive Engineer concerned are in agreement; where remissions are likely to exceed that sum or where the Deputy Commissioner and the Executive Engineer are not in agreement, the case will be reported to Superintending Engineer who has power, in consultation with Commissioner, to sanction up to one lakh of rupees in any Division. Proposals for remissions in excess of the sum agreed to by Superintending Engineer and Commissioner and cases in which these officers are not in agreement will be reported to Chief Engineer for decision by him in consultation with the Financial Commissioner.

If it is believed that over a considerable area an average crop in the particular season—

(*a*) is more than a 4-anna but less than an 8-anna crop, half may be remitted;

(*b*) is less than a 4-anna crop, the whole may be remitted.

NOTES.—(*a*) Where there are two schedules of occupiers' rates on a canal, this implies that a normal or 16-anna crop in an estate subject to the lower schedule yields a smaller outturn than a normal crop in an estate subject to the higher schedule.

(*b*) A normal crop should be regarded as one giving yield equal to that adopted by the Settlement Officer for that crop in framing his half net assets estimate.

III.—Claims for remissions of ordinary charges other than occupiers' rates payable for the use of the canal water shall be admitted only on proof of actual loss caused by the stoppage of supply; on proof of such loss the whole or any portion of the charges may be remitted as hereinbefore provided.

IV.—If a claim for remission of ordinary charges other than occupiers' rates be rejected by the Divisional Canal Officer, the claimant may prefer an appeal to the Superintending Canal Officer.

[*No.* 14, *dated* 25*th March* 1915.]

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APPENDIX C.

(SEE ANSWER TO QUESTION No. 19.)

GOVERNMENT OF INDIA.

ARMY DEPARTMENT.

COMMUNIQUE.

Delhi, the 27*th March* 1917.

1. The following information is published for the guidance of persons, other than European British subjects, desiring voluntarily to enrol themselves in the Indian Defence Force, under Section 12 of the recent Act. In this connection it must be remembered that this Force has been created as a war measure, and that voluntary enrolment therein is consequently limited by the capacity of the military authorities to provide the requisite instructional staff and equipment.

2. It is intended to form Indian territorial units all over India, with headquarters at convenient centres. At present, owing to the exigencies of the war, the number of these units will be limited to six, with headquarters at—

Calcutta (for Bengal, Bihar and Orissa and Assam).

Madras (for the Madras Presidency).

Poona (for the Bombay Presidency and Central Provinces).

Allahabad (for the United Provinces).

Lahore (for the Punjab and Frontier Province).

Rangoon (for Burma).

3. The territorial unit allotted to each area will be constituted as soon as 1,000 applications have been received for enrolment in that area.

4. A person desiring to enrol himself should obtain from the District Magistrate of his District (or in Presidency towns and Rangoon from the Commissioner of Police), a form known as Form II, which sets out the conditions of enrolment. He should fill in this form and return it to the officer by whom it was issued, and it will then be forwarded by the latter to the General Officer Commanding the Division.

5. The conditions to be fulfilled by candidates for enrolment are given in detail in the Rules issued under the Indian Defence Force Act, which have been published in the *Gazette of India.* Briefly these conditions prescribe that a candidate should be of a certain standard of height and physical fitness and between the ages of 18 and 30. These are the physical qualifications required. As regards his moral qualifications, the candidate must not belong to a criminal tribe or a menial class and he must bear a good character. Another condition is that he should not belong to any class from which the Indian Army is ordinarily recruited. The word "ordinarily" is purposely introduced, so as to give elasticity to this proviso. It is not intended to bar, merely because they belong to these particular classes, persons such as lawyers, men of property, men of business, professional men, students, etc., who do not ordinarily select the profession of arms as a career.

6. As soon as the requisite 1,000 applications have been received in any area and a unit constituted, those who have offered themselves for enrolment will be directed to attend at one of the centres above mentioned, or at other convenient centres, for medical examination, enrolment and attestation.

7. On the enrolment and attestation of 1,000 men in any area, training will commence in that area. A permanent training staff will be provided for the instruction of one company (250 men) at a time. Men will undergo 90

days' training as recruits. This training will be continuous. It will take up the recruits' whole time and will be carried out in camp or barracks so as to facilitate instruction and establish discipline. While under such training, soldiers of Indian units of the Defence Force will be subject to the Indian Army Act and to any rules and regulations issued under the Indian Defence Force Act which may be applicable to them. On the conclusion of this training, they will be replaced, in succession, by fresh batches of 250 recruits, those who have completed their instruction returning to their civil avocations until required for service. The numbers above mentioned are subject to revision. They represent the maximum that can be dealt with at present, having regard to war conditions.

8. The training companies referred to will be commanded by selected British officers, assisted by a suitable staff of Indian instructors of various ranks. Soldiers of the Indian Defence Force will, when qualified, be eligible for promotion. A non-commissioned officer showing special qualifications will be eligible for further advancement. While undergoing training, the pay of all ranks will be that prescribed for regulars of the Indian Army. Thus the pay of a private will be Rs. 11 a month, *plus* free rations and clothing. Every soldier will be allowed his proper travelling expenses to and from the place of medical examination or training centre and his place of residence. Each company will be allowed the establishment of followers admissible for a regular Indian unit of the same strength.

APPENDIX D.

See Answer to Question No. 25.

LIST OF FAIRS.

Serial No.	District.	Name of fair.	Place where held.	Approximate dates of fairs.	Number of persons attending the fair.	REMARKS.
			AMBALA DIVISION.			
* 1	Rohtak ...	Spring cattle ...	Jahazgarh ...	March ...	10,000	No special reasons exist for closing the shops which Commissioner does not recommends.
* 2	Do. ...	Autumn cattle ...	Do. ... (Near Jhajjar.)	September ...	10,000	
† 1	Rohtak ...	Sitla ...	Rohtak ...	March, April, June and July.	...	
† 2	Do. ...	Tor ...	Do. ...			
† 3	Do. ...	Chhari ...	Do. ...			
† 4	Do. ...	Jatjagni ...	Do. ...			
† 5	Do. ...	Anant Chowdas ...	Do. ...			
† 6	Do. ...	Ram Lila ...	Do. ...			
† 7	Do. ...	Muharram ...	Do. ...			
† 8	Do. ...	Holi ...	Do. ...			
† 9	Do. ...	Tij ...	Jhajjar ...	13th to 19th August	...	Closed.
† 10	Do. ...	Salono ...	Do. ...	24th to 30th August.	...	
† 11	Do. ...	Guga ...	Do. ...			
† 12	Do. ...	Salono ...	Bahadargarh ...			
† 13	Do. ...	Muharram ...	Do. ...			
† 14	Do. ...	Tij ...	Kosli ...			
† 15	Do. ...	Guga ...	Do. ...			
† 16	Do. ...	Holi ...	Do. ...			
† 17	Do. ...	Devi ...	Beri ...			
3	Gurgaon ...	Masani ...	Gurgaon village ...	Each Monday in Chait.	10,000	Closed.
4	Do. ...	Basdoda ...	Ditto ...			
5	Karnal ...	Pharral ...	Phalgu ...	In Asouj ...	300,000	Closed.
6	Do. ...	Pehowa ...	Pehowa ...	18th to 31st March	100,000	Do.
7	Do. ...	Sun Eclipse ...	Thanesar ...	Whenever there is a Sun Eclipse.	300,000	Commissioner's opinion called for as to the closure of the shop.
* 8	Do. ...	Ram Lila ...	Karnal ...	20th October ...	25,000	Closed.
9	Ambala ...	Bhaganti Fair ...	Kharar ...	...	...	Closure of the shop would lead to smuggling.
10	Do. ...	Naggal ...	Do. ...	...	...	Ditto.
11	Do. ...	Mansa Devi ...	Mani Majra ...	April ...	40,000	Ditto.
12	Do. ...	Ladoli Fair ...	Kharar ...	...	...	
13	Do. ...	Kapal Mochan ...	Bilaspur ...	November ...	30,000	Closed.

* Shows the fairs given in the Government Consolidated Circular. † Shows other big fairs reported by Deputy Commissioner.

APPENDIX D—CONTINUED.

	Serial No.	District.	Name of fair.	Place where held.	Approximate dates of fairs.	Number of persons attending the fair	REMARKS.
			AMBALA DIVISION—concluded.				
*	14	Ambala ...	Shah Kumaish ...	Sadhaura ...	April ...	50,000	Closure of the shop would lead to smuggling.
†	18	Do.	Panjoli Fair ...	Kharar ...			
†	19	Do. ...	Manauli ...	Do. ...			
†	20	Do. ...	Oyand ...	Rupar ...			
†	21	Do. ...	Jainti Devi ...	Kharar ...			
†	22	Do. ...	Suraj Kund ...	Jagadhri ...			
†	23	Do. ...	Jhampur ...	Kharar ...	...	...	Ditto.
†	24	Do. ...	Khuda Ali Sher ...	Do. ...			
†	25	Do. ...	Rupal Heri ...	Do. ...			
†	26	Do. ...	Guga ...	Rupar ...			
†	27	Do. ...	Panjola ...	Do. ...			
†	28	Do. ...	Balsanda ...	Do. ...			
*	15	Hissar ...	Bichowana ...	Budhlada ...	...	...	There are no proposals to close the shop.
*	16	Do. ...	Kalana ...	Ditto ...			
			JULLUNDUR DIVISION.				
*	1	Kangra ...	Naurata ...	Jawala Mukhi ...	16th to 25th October.	10,000	Further report as to the closure of the shops has been called for in detail.
*	2	Do. ...	Do. ...	Kangra ...	18th to 27th March	10,000	Ditto.
*	?	Do. ...	Lidbar cattle ...	Lidbar ...	23rd to 26th March	15,000	
†	1	Do. ...	Dari ...	Dari ...	1 day ...	...	
†	3	Do. ...	Sidh Fair ...	Sidh Fair ...	1 day ...	...	
†	3	Do. ...	Chari Fair	Chari ...	1 day ...	...	
†	4	Do. ...	Bir Bahadur Fair	Bhown ...	1 day ...	...	Ditto.
†	5	Do. ...	Balhar Fair ...	Narwarni ...	1 day ...	...	
†	6	Do. ...	Bhikhe ...	Bhawana ...	2 days ...	...	
†	7	Do. ...	Taurio Fair ...	Dattal ...	1 day ...	...	
†	8	Do. ...	Baij Nath Fair ...	Paprola ...	5 days ...	...	
			KULU SUB-DIVISION.				
†	9	Kangra ...	Basant Panchmi...	Akhara ...	1 day (January ...	...	
†	10	Do. ...	Pipal Jatra ...	Do. ...	1 day (April) ...	...	
†	11	Do. ...	Banjar Jatri ...	Banjar ...	2 days (May) ...	...	Ditto.
†	12	Do. ...	Shabri Jatra ...	Chakki ...	3 days (May) ...	...	
†	13	Do. ...	Dusehra ...	Akhara ...	One week (October)	...	

* Shows the fairs given in the Government Consolidated Circular. † Shows other big fairs reported by Deputy Commissioner.

APPENDIX D—CONTINUED.

	Serial No.	District.	Name of fair.	Place where held.	Approximate dates of fairs.	Number of persons attending the fair.	REMARKS.
				KULU SUB-DIVISION—*concluded*.			
†	14	Kangra ...	Bhuntar Jatra ...	Bhuntar ...	2 days (June) ...	...	
†	15	Do. ...	Shabri Jatra ...	Abo ...	3 days (May) ...	...	Further report as to the closure of the shops has been called for in detail.
*	4	Hoshiarpur	Jhangi Mahi Shah	Muradpur ...	10th-13th June ...	13,000	
*	5	Jullundur	Dusehra Cattle ...	Jullundur ...	October ...	10,000	Closed.
*	6	Ludhiana...	Chappar ...	Chappar ...	14th-15th September.	60,000	
†	16	Do. ...	Bhadla ...	Samrala ...	...	...	Closure of these shops would lead to smuggling.
†	17	Do. ...	Baghaur ...	Do. ...	...	...	
	7	Ferozepore	Cattle and Camel	Abohar ...	End of February...	...	
	8	Do. ...	Muktsar ...	Muktsar ...	Early in January	...	Closed.
	9	Do. ...	Horse and Cattle Fair.	Jalalabad ...	Early in February	...	
				LAHORE DIVISION.			
	1	Lahore ...	Bhadar Kali ...	Niaz Beg ...	May ...	10,000	
*	2	Do. ...	Mulapurwala ...	Mulapur ...	20th February ...	11,000	
	3	Do. ...	Parna ...	Parna ...	14th January ...	12,000	
	4	Do. ...	Tukri ...	Nankana Sahib ...	28th October ...	80,000	
	5	Do. ...	Baisakhi ...	Ditto ...	May	12,000	
	6	Do. ...	Namani ...	Ditto ...	April ...	12,000	
	7	Do. ...	Ram Chand ki Paurian.	Kuthiala ...	March ...	...	
	8	Do. ...	Pattoki Cattle and Horse Fair.	Pattoki ...	...	...	
†	1	Do. ...	Chiraghan ...	Baghbanpura ...	...	...	Closed
†	2	D. ...	Thaman ...	...	...	...	
†	3	Do. ...	Purnawana ...	...	...	...	
†	4	Do. ...	Chathianwala ...	...	...	...	
†	5	Do. ...	Gharyala ...	...	...	...	
*	9	Amritsar ...	Amawas ...	Tarn Taran ...	Last day of each month.	10,000	
*	10	Do. ...	Chait Chandas Amawas.	Ditto ...	March ...	75,000	
*	11	Do. ...	Bhadron Amawas	Ditto ...	August ...	75,000	
*	12	Do. ...	Jag Sri Gondwal	Gondwal ...	September ...	75,000	
*	13	Do. ...	Basant Panchmi...	Cheharta ...	January ...	22,000	
*	14	Do. ...	Mela Kota ...	Walla ...	February ...	30,000	Report as to the closure of these shops has been called for.

* Shows the fairs given in the Government Consolidated Circular. † Shows other big local fairs reported by Deputy Commissioner.

APPENDIX D—CONTINUED.

Serial No.	District.	Name of fair.	Place where held.	Approximate dates of fairs.	Number of persons attending the fair.	REMARKS.
			LAHORE DIVISION—*concluded.*			
* 15	Amritsar ...	Baisakhi ...	Amritsar ...	April ...	50,000	Closed.
16	Do. ...	Bhadar Kali ...	Ditto ...	May ...	25,000	
17	Do ...	Dusehra ...	Ditto ...	October ...	40,000	
18	Do. ...	Tukri ...	Ram Tirath ...	November ...	30,000	Report as to the closure of these shops has been called for.
19	Do. ...	Shah Lambazwala	Wairoke ...	February ...	20,000	
20	Do. ...	Dewali ...	Amritsar ...	November ...	60,000	Closed.
2	Do. ...	Bela Ram Naumi	Ditto ...	...	20,000	
22	Gurdaspur...	Horse and Cattle Show.	Gurdaspur ...	October ...	10,000	Report as to the closure of these shops for the next year called for.
23	Do. ...	Parevi ...	Gurala ...	Ditto ...	15,000	
24	Do. ...	Sakhi Sarwar ...	Sultanpur ...	June ...	20,000	
25	Do. ...	Sair	Shahpur ...	Do. ...	...	
† 6	Do ...	Chola Sahib ...	Dera Baba Nanak	...	...	Shops closed for 2 days during the fair.
7	Do. ...	Baisakhi ...	Kot Naini (?) ...	...	...	
* 26	Sialkot ...	Baryar ...	Narowal ...	February ...	15,000	Closed.
27	Do. ...	Muharram ...	Sialkot City ...	February ...	60,000	Further report for the closure of these shops has been called for.
28	Do. ...	Baisakhi ...	Ditto ...	April ...	10,000	
29	Do. ...	Buch ...	Bhuch ...	June ...	10,000	
30	Do. ...	Throh Cattle Fair	Throh ...	August ...	50,000	
31	Do. ...	Gullu Shah Cattle and Horse Fair.	Koreke ...	September ...	60,000	
32	Do. ...	Mari ...	Badiana ...	March ...	60,000	
33	Gujranwala	Dhaunkal (Sakhi Sarwar).	Dhaunkal ...	14th June to 14th July.	10,000	Closed.
34	Do. ...	Urs Sain Gulab Shah	Ramnagar ...	June	30,000	
35	Do. ...	Cattle Fair ...	Eminabad ...	April	25,000	
36	Do. ...	Horse Show and Cattle Fair.	Hafizabad ...	March ...	20,000	
† 8	Do. ...	Baisaki ...	Eminabad ...			Drink would be smuggled in at the closure of these shops.
9	Do. ...	Do. ...	Karial Wirkam ...			
10	Do. ...	Sang ...	Baddoke ...			
11	Do. ...	Kadam ...	Pindi Bhattian ...			
12	Do. ...	Do. ...	Rampur ...			
13	Do. ...	Do. ...	Jalalpur ...	...	...	
14	Do. ...	Sang ...	Kassoke ...			
15	Do. ...	Khera Khazana ...	Ratti Tibbi ...			
16	Do. ...	Smandhan ...	Ajnewala ...			
17	Do. ...	Urs	Shahkot ...			
18	Do. ...	Bhiki ...	Bhiki ...			

* Shows the fairs given in the Government Consolidated Circular. † Shows other big local fairs reported by Deputy Commissioner.

APPENDIX D—CONTINUED.

Serial No.	District.	Name of fair.	Place where held.	Approximate dates of fairs.	Number of persons attending the fair.	REMARKS.
			RAWALPINDI DIVISION.			
1	Jhelum ...	Baisakhi ..	Katas ...	12th April ...	20,000 to 30,000	Liquor shop closed during the fair.
1	Do. ...	Do. (?) ...	Choa Saidan Shah	...	...	Ditto.
2	Attock ...	Do. ..	Hasan Abdal ...	...	...	Left to the discretion of the Deputy Commissioner.
† 3	Do. ...	Do. ...	Kot Bhai Than Singh.	...	...	Ditto.
4	Do. ...	Do. ..	Nara	...	...	
5	Do. ...	Do. ...	Attock ...	...	...	Closed.
6	Do. ...	Do. ...	Jabbi Shah Dilawar	...	...	
			MULTAN DIVISION.			
* 1	Lyallpur ...	Cattle and Horse Fair.	Lyallpur ...	March ...	60,000	
1	Do. ...	Ditto	Gojra ...	...	...	
2	Do. ...	Ditto	Jaranwala ...	...	...	
† 3	Do. ...	Ditto	Tandlianwala ...	...	...	Closed.
4	Do. ...	Ditto	Toba Tek Singh ...	...	...	
5	Do. ...	Ditto	Chak Jhumra ...	...	...	
2	Jhang ...	Massan ...	Massan ...	October ...	10,000	Report as to the closure of these shops called for.
* 3	Do. ...	Shah Jiwana ...	Shah Jiwana ...	May ...	10,000	
4	Do. ...	Atharan Hazari ...	Atharan Hazari ...	2nd April ...	10,000	
6	Jhang ...	Horse Show ...	Jhang Maghiana...	...	12,000	
7	Do. ...	Hir Fair ...	Ditto	...	15,000	
8	Do. ...	Sang Sakhi Sarwar	Ditto	...	10,000	
9	Do. ...	Dusehra ...	Ditto	October ...	...	
10	Do. ...	Do. ...	Chiniot ...	Do. ...	...	The closure would lead to illicit distillation.
† 11	Do. ...	Do. ...	Shorkot ...	Do. ...	...	
12	Do. ...	Do. ...	Ahmadpur ...	...	...	
13	Do. ...	Baisakhi ...	Nekokar ...	April ...	...	
14	Do. ...	Dusehra ...	Jabbona ...	October ...	...	
15	Do. ...	Do. ...	Lallian ...	Do. ...	...	
16	Do. ...	Do. ...	Rajoa (?) ..	Do. ...	...	
5	Multan ..	Budhla Sant ...	Dugrana ...	March ...	20,000	Report as to the closure of this shop called for.
* 6	Do. ...	Dusehra ...	Multan City ...	October ...	15,000	Time extension refused at festivals.
7	Do. ...	Baisakhi ...	Ram Chautra (Kabirwala).	April... ...	12,000	Report as to the closure of this shop called for.

*Shows the fairs given in the Government Consolidated Circular. †Shows other big local fairs reported by Deputy Commissioner.

APPENDIX D – CONCLUDED.

Serial No.	District.	Name of fair.	Place where held.	Approximate dates of fairs.	Number of persons attending the fair.	REMARKS.
			MULTAN DIVISION—*concluded.*			
† 17	Multan ...	Baisakhi	Multan ...	...	...	Closed. (?)
† 18	Do. ...	Do.	Jalalpur Pirwala ...	...	...	
† 19	Do. ...	Do. ...	Tulamba ..	...	...	
† 20	Do. ..	Do. ...	Kabirwala ...	...	...	
* 8	Muzaffargarh	Lal Isan ...	Karor Leiah ...	29th September to 5th October.	80,000 to 60,000	
† 21	Do.	Do. ...	Kot Adu ...	...	...	Sales suppressed during the fairs.
† 22	Do.	Do. ..	Karor ...	...	...	
† 23	Do.	Do. ...	Shahr Sultan ...	...	...	
* 9	Montgomery	Baba Farid ...	Pakpattan ...	November ..	60,000	Further report called for.
* 10	Do.	Baba Lalu Jas Rai	Dipalpur ...	February ...	20,000	Ditto.
* 11	Do.	Hafiz Dami Sahib ..	Shergarh ...	March ...	90,000	Ditto.
† 24	Do.	Baisakhi ...	Dipalpur (Hujra)...	...	...	Ditto.
† 25	Do.	Kadirabad ...	Dipalpar (Jethpur)	...	...	Ditto.

*Shows the fairs given in the Government Consolidated Circular. †Shows other big local fairs reporte by Deputy Commissioners.

APPENDIX E.

MEMORANDUM.

As the budget for 1917 18 (hereto annexed) makes no change in the figures of the Revised Financial Statement, presented to the Council on the 13th March 1917, and as no resolution recommending any such change was passed, a meeting of the Council will not be held for the presentation of the budget, and the general discussion of the budget in Council will take place at the meeting to be held on the 24th instant (*vide* rule 29 of the rules for the discussion of the Annual Financial Statement in the Legislative Council of the Lieutenant-Governor of the Punjab as amended by Punjab Government notification No. 536, dated 8th March 1911).

LAHORE : } O. F. LUMSDEN,

The 12*th April* 1917. } *Financial Secretary to Government, Punjab.*

STATEMENT SHOWING BY MAJOR HEADS OF ACCOUNT THE ESTIMATES

HEADS OF ACCOUNT.	Budget Estimate, 1917-18.
	Rs.
Opening balance	1,03,08,000
Provincial Revenue and Receipts.	
I—Land Revenue	1,40,31,000
IV—Stamps	30,50,000
V—Excise	38,67,000
VI—Provincial Rates	30,000
VIII—Income Tax	12,90,000
IX—Forest	15,74,000
X—Registration	3,58,000
XII—Interest	2,44,000
XVI-A—Law and Justice—Courts of Law	7,00,000
XVI-B—Law and Justice—Jails	4,38,000
XVII—Police	2,18,000
XIX—Education	5,24,000
XX-A—Medical	40,000
XX-B—Sanitation	81,000
XXI-A—Agriculture	2,41,000
XXI-B—Scientific and Miscellaneous Departments	30,000
XXII—Receipts in aid of Superannuation	80,000
XXIII—Stationery and Printing	1,14,000
XXV—Miscellaneous	5,46,000
XXIX—Irrigation—Major Works. { Direct Receipts—Civil	1,000
XXIX—Irrigation—Major Works. { Public Works	1,35,50,000
XXIX—Irrigation—Major Works. { Indirect Receipts—Portion of Land Revenue due to Irrigation.	61,00,000
XXX—Irrigation—Minor Works and Navigation. { Civil	46,000
XXX—Irrigation—Minor Works and Navigation. { Public Works	50,000
XXXI—Civil Works ... { Civil	1,75,000
XXXI—Civil Works ... { Public Works	2,10,000
Transfers between Imperial and Provincial (*vide* Appendix A).	43,52,000
Total Provincial Revenue and Receipts ...	5,19,40,000

OF REVENUE AND EXPENDITURE OF THE PUNJAB FOR THE YEAR 1917-18

HEADS OF ACCOUNT.		Budget Estimate, 1917-18.
		Rs.
Provincial Expenditure.		
1—Refunds and Drawbacks		92,000
2—Assignments and Compensations		39,000
3—Land Revenue		51,13,000
6—Stamps		89,000
7—Excise		1,29,000
10—Income Tax		14,000
11—Forest		11,34,000
12—Registration		1,30,000
13—Interest on Ordinary Debt		2,05,000
18—General Administration		12,66,000
19-A—Law and Justice—Courts of Law		46,74,000
19-B—Law and Justice—Jails		19,46,000
20—Police		70,14,000
22—Education		46,32,000
24-A—Medical		11,05,000
24-B—Sanitation		7,67,000
26-A—Agriculture		24,45,000
26-B—Scientific and Miscellaneous Departments		1,75,000
29—Superannuation Allowances and Pensions		26,68,000
30—Stationery and Printing		8,47,000
32—Miscellaneous		11,75,000
33—Famine Relief		1,85,000
36—Reduction or Avoidance of Debt		...
42—Irrigation—Major Works	Working Expenses—Civil	...
	Public Works...	50,48,000
	Interest on Debt	37,62,000
43—Minor Works and Navigation.	Civil	78,000
	Public Works	2,77,000
45—Civil Works ...	Civil	12,72,000
	Public Works	54,58,000
Total Expenditure		5,17,39,000
Closing balance...		1,05,09,000
GRAND TOTAL ...		6,22,48,000

APPENDIX F.

Details of transfers between Imperial and Provincial Revenues.

—	Budget Estimate, 1917-18.	REMARKS.
	Rs.	
Assignments from Imperial to Provincial—		
RECURRING—		
(1) Fixed adjusting entry	4,86,000	
(2) Assignment for Education	4,25,000	
(3) Further assignment for Education	3,38,000	
(4) " " "	75,000	
(5) Contribution for University	35,000	
(6) Assignment for the improvement of pay and training of teachers ...	1,75,000	
(7) Assignment for Sanitation	4,00,000	
(8) Assignment for the improvement of the Sanitary services	22,000	
(9) On account of the Imperial share of the sale-proceeds of sites for shops and residences in towns in the Punjab.	76,000	
(10) For relieving Municipalities of Police charges	5,22,000	
(11) For remission of certain recoveries from local bodies	3,04,000	
(12) Assignment in connection with the provincialization of the salaries of officers of the Civil Veterinary Department.	1,00,000	
(13) Provincialization of the charges of the Camel Specialist	31,000	
(14) Assignment in connection with remission of appropriations from cesses ...	2,08,000	
(15) Assignment to compensate Provincial revenues for the loss of income from the recovery in stamps of fees for the inspection of records.	10,000	
(16) Assignment to meet the expenditure for the grants of Rs. 100 per annum each to the holders of titles Mahamahopadhyaya and Shams-ul-Ulama.	1,000	
(17) Assignment for a grant to the Lawrence Military Asylum, Sanawar ...	40,000	
(18) Assignment for the Lawrence Memorial School, Murree	12,000	
(19) In connection with the creation of the new Province of Delhi	13,000	
(20) Assignment in connection with the surrender by the Local Government of Rs. 1 crore out of the Provincial balances.	3,50,000	
(21) Assignment for the scheme for the import of Charas and Bhang in bond from the Punjab into Delhi.	13,000	
	36,36,000	
NON-RECURRING—		
(22) Assignments on account of profits from Wheat Scheme	10,70,000	
TOTAL ASSIGNMENTS FROM IMPERIAL TO PROVINCIAL ...	47,06,000	
Assignments from Provincial to Imperial—		
RECURRING—		
(23) On account of change in classification of the charges of P. W. Section of the Account Office.	23,000	
(24) On account of the Provincial share of the enhanced receipts from Excise ...	55,000	
(25) On account of the Provincial share of the enhanced receipts from Income-tax.	2,25,000	
(26) On account of cost of treasure guards (Police or Barkandaz) employed in the Public Works Department.	51,000	
TOTAL ASSIGNMENTS FROM PROVINCIAL TO IMPERIAL ...	3,54,000	

NET ASSIGNMENTS TO PROVINCIAL

Abstract of Proceedings of the Council of the Lieutenant-Governor of the Punjab assembled for the purpose of making Laws and Regulations under the provisions of the Government of India Act, 1915.

THE Council met at Government House, Lahore, at 10-30 A.M., on Wednesday, the 25th April 1917.

PRESENT:

His Honour Sir MICHAEL FRANCIS O'DWYER, K.C.S.I., I.C.S., Lieutenant-Governor, *Presiding*

The Hon'ble Mr. JOHN PERRONET THOMPSON, I.C.S.

The Hon'ble Mr. JAMES ALEXANDER RICHEY.

The Hon'ble Khan Bahadur Khawaja YUSAF SHAH.

The Hon'ble Mr. HERBERT JOHN MAYNARD, C.S.I., I.C.S.

The Hon'ble Mr. OSWALD FARQUHAR LUMSDEN, I.C.S.

The Hon'ble Nawab Sir BAHRAM KHAN, Mazari, K.C.I.E

The Hon'ble Sardar Bahadur Sardar GAJJAN SINGH.

The Hon'ble Chaudhri LAL CHAND.

The Hon'ble Khan Bahadur Saiyid MEHDI SHAH.

The Hon'ble Pandit JAWAHAR LAL, Bhargava.

The Hon'ble Rai Bahadur RAM SARAN DAS, C.I.E.

The Hon'ble Rai Bahadur Pandit SHEO NARAIN.

The Hon'ble Mr. DAVID WANN AIKMAN, C.I.E.

The Hon'ble Rai Bahadur Bakhshi SOHAN LAL.

The Hon'ble Raizada BHAGAT RAM.

The Hon'ble Sayad Makhdum RAJAN SHAH.

The Hon'ble Mr. CREWE ARMAND HAMILTON TOWNSEND, I.C.S

The Hon'ble Mr. PATRICK JAMES FAGAN, I.C.S.

The Hon'ble Khan Sahib Mirza MUHAMMAD IKRAM ULLAH KHAN.

The Hon'ble Diwan Bahadur Diwan DAULAT RAI.

The Hon'ble Mr. EDWIN WOODALL PARKER.

The Hon'ble Mr. HENRY DUFFIELD CRAIK, I.C.S.

The Hon'ble Khan Bahadur Malik MUHAMMAD AMIN KHAN.

The Hon'ble Colonel HAROLD HENDLEY, M.D., I.M.S

The Hon'ble Mr. STEPHEN WILLIAM GRACEY, I.C.S.

The Hon'ble Sardar Bahadur Sardar Gajjan Singh:—Your Honour,—It is a matter of great gratification to me to associate myself with my Hon'ble colleagues in congratulating the Hon'ble Finance Member on the lucid financial statement presented by him before this Council. I am sure it shall be admitted that at a time when the Local Government is confronted with new and momentous problems which necessitate a wholesale revision of the annual budget the ingenuity and special depth of vision shown by the Finance Member in preparing the statement deserves a marked recognition at the hands of us all.

[*Sardar Bahadur Sardar Gajjan Singh.*]

"The financial statement shows that there is a marked increase in the excise revenue which the Hon'ble Mr. Maynard has attributed to the policy of combining minimum consumption with maximum revenue. I have no complaint to offer against the policy itself, but I beg to state that no excise policy can be deemed wholesome unless it ensures an appreciable diminution in the consumption of intoxicants. The increase in the revenue should not be an end in itself but should be a means towards an end, namely, the gradual and steady decrease in the quantity of liquor sold. The habit of drinking is a new acquisition on account of the various facilities that exist for procuring it. I would strongly urge the introduction of the rule of local option as regards the location of old shops.

"The Hon'ble Mr. Aikman has stated that the canal-irrigated area has been yearly increasing, but the general complaints of the people show that this extension of canal-irrigated area is considerably due to a reduction in the number of waterings and the area previously irrigated. My view is that the area irrigated by canals should not be unduly extended to the prejudice of those people who enjoyed an adequate water-supply before. It is a much sound policy to adequately irrigate a smaller area of land than to ineffectually irrigate a large area. It is better to feed one man rather than to try to feed two and starve both The extension of the canal-irrigated area ought to be commensurate with the increase in the supply of water, and in case the latter is at a standstill the former should also be checked.

"The imposition of a 4 per cent cotton duty on goods imported into India has been highly appreciated by the people in India. The measure has been supported by the Secretary of State and other responsible ministers of the Government on various grounds, but the people of India are unanimous in feeling that it means the removal of an acutely felt grievance and an act of justice which was long delayed. The imposition of countervailing duties in the interests of Lancashire Mill-owners has created a heart-burning and bitterness in the minds of the people, but this beneficial measure so vehemently championed by the Government of India has re-assured us that the British Government is always eager and anxious to do justice to India whenever practicable. Although the apprehensions of Lancashire traders, that their trade would be materially affected, are ill-founded, but there is no gainsaying the fact that the measure would go a long way in encouraging Indian industrial development. The prosperity and well-being of India depends to a great extent on the industrial development and the introduction of a benevolent policy in industrial problems cannot fail to stimulate the spirit of enterprise and initiative in this department. We are very grateful to the Government of India that, while discharging its obligations to the British Government by a munificent gift of 100 million pounds, it has availed itself of this opportunity to remove a grievance which was assuming an aggravated form every day. I am confident that in spite of the amendment made by the *ex*-Prime Minister Mr. Asquith the measure shall not lose its permanent character, and that at the time when the fiscal relations of India with the mother country are reconsidered after the war, no modification or alteration, so far as cotton duties are concerned, shall be introduced.

"The contribution of one hundred million pounds of the Government of India to the Imperial Government for purposes of the war has the hearty support of the people of India, and the people of the Punjab, although they are not financially so well off as the people of other provinces, have not hesitated to contribute to the War Loan with a liberality which cannot but be considered a demonstration of their deep-seated loyalty to the British Government. People strongly feel that by bearing the burden of the Empire at this juncture they would be substantially strengthening their claims to a larger participation in the administration of the country. It is a matter for satisfaction that the wave

[*Sardar Bahadur Sardar Gajjan Singh.*]

of loyalty set in motion by the present titanic war promises to bear ample fruit in future and the unstinted appreciation and recognition evoked in the mind of the Government would infuse more life in it and impart to it a greater stimulus. I assure Your Honour that if it would ever become essential to mobilize the resources of India for the purpose of the war on a more extensive scale, the people of the Punjab would come forward with a zeal and sacrifice unsurpassed by the people of other provinces I entertain no doubt that the War Loan would steadily keep on increasing every day and that in the near future it shall reach a respectable figure. The people of the Punjab look forward to a speedy and triumphant termination of the war and any sacrifices required for that object would be willingly made. In fact it is rather incorrect to designate the contribution to the War Loan as sacrifice, it is simply the investment of our capital to the best advantage to ourselves and thereby to indirectly help the Government. Besides it is not difficult for the Government of India to sell this War Loan in other countries, but Indians by subscribing to the War Loan would be doing a service to their country because they would thereby be the recipients of the amount of interest which must go outside India if the War Loan is raised abroad.

"The measures adopted by the Indian Government under the Defence Force Act have won the approval of the people of India. The organization of a Volunteer Corps for the enlistment for military service of non-martial races has sent a thrill of enthusiasm throughout the country and I am sure that the response to this measure would be sufficiently large to satisfy the hopes entertained. The non-martial class of the Punjab rather keenly felt the incapacity to use arms and the inability to enrol themselves in the army. I heartily agree with the Government that these Volunteer Corps should be mainly recruited from non-martial classes, thereby giving them also an opportunity of demonstrating their loyalty and serving the Government in a more effective manner.

"Your Honour, it is a matter of genuine pride to me to make a brief reference to the services and assistance rendered by my community for the successful prosecution of the war. The devotion and loyalty and the spirit of self-sacrifice and valour displayed by the members of my community, I might be allowed to say, has no parallel in the history of the world.

"The exploits and valient deeds done by 14th Sikhs in the fields of Gallitpoli shall ever remain emblazened in the annals of the history of the present War as monumental proofs of their undaunted bravery and unflinching devotion to duty. These heroic deeds have won for them the admiration and appreciation of the Khalsa community and we have good reasons to be proud of them. The other Sikh Regiments Nos. 15, 36, 4 and 7 have not been behind hand in the demonstration of bravery and loyalty. The detailed account of the recent victories in Mesopotamia has not yet been received, but I am sure that these accounts when available will throw further lustre on the already brilliant record of the Sikh Army Such events cannot fail to bring prominently to the notice of the Government the steadfast devotion which from the very advent of the British Government had been the dominating and characteristic feature of this community. Although the Sikh population is about $\frac{1}{10}$th of the whole population of the Punjab, but they have supplied 33 per cent. recruits to the Army. The Sikh soldiers have magnificently distinguished themselves in the battle-field, winning more than 100 Orders of Merit out of the total of 186 and 200 Indian Distinguished Medals out of the total of 370. We are very grateful to His Excellency the Viceroy and Your Honour for the fulsome recognition and acknowledgment of the services and assistance rendered by the Sikh community.

"It was a source of great gratification to the Sikh community to read in the papers that Your Honour has grasped the real situation in the Punjab

[*Sardar Bahadur Sardar Gajjan Singh.*]

with a penetrating vision and have not suffered your mind to be prejudiced in the slightest degree by the misdeeds of a few misguided nominal Sikhs who came back from abroad with their minds full of dark and nefarious schemes. Your Honour was pleased to say to a correspondent of the Associated Press of America 'that the misconduct of a few thousand of the community so far from affecting the traditional loyalty of the Sikhs have only stimulated the Sikh nation to a greater service.' Nothing could be more accurate than the picture drawn by Your Honour of the attitude of the Sikh community as a whole towards the miscreant immigrants. The leaders of the Sikh community and the villagers in general evinced an admirable decision of character and prompted in hunting down and disowning the dastardly spirits who came to darken this smiling province with their misdeeds. Creditable as it all is to the Sikhs I may be pardoned if I point out that the success achieved in these matters is considerably attributable to the pre-eminent qualities of head and heart with which the Almighty has endowed Your Honour and the confidence and trust placed by Your Honour in the Sikh community which I am proud to assert has been amply vindicated. I sincerely assure Your Honour that the Sikh community realises very keenly that its interests are vitally and indissolubly bound up with the British Government and that it stands or falls—God forbid—with it, and that the Sikhs inspired as they are by this conviction would not swerve from treading the path of duty and devotion to the British Government which is also the path of righteousness for them.

"It is a matter of rejoicing that the Allies have been victorious in several battles which have been fought on the Western Front during the last week. The Allies' offensive is inflicting severe losses on the enemy and the latter is gradually being repulsed and dislocated from several positions it had occupied. The number of prisoners, guns and the quantity of ammunitions that have been seized by our forces is considerably large. The colossal victory achieved by the British Indian forces at Bagdad is a standing testimony to the gallantry of our troops and the Indians have experienced an unspeakable pleasure over this magnificent triumph. There are unmistakable indications that the war would come to a speedy and successful termination. The food stuffs of Germany are not adequate to satisfy the requirements of the nation and the German people are smarting under the absolute autocracy of the German Emperor. The association of the United States with the Allies in the cause of righteousness and the emancipation of smaller States from the aggressive militarism of Prussia cannot but strengthen the hands of the Allies and accelerate the downfall of the German Empire. The speech of the President of the United States and the ultimate declaration of war has aroused deep interest in the prosecution of the war and confidence in the ultimate victory of the Allies has been placed on a firmer and stronger basis.

"It is clear from the Darbar Speech and the speech that His Excellency delivered on the occasion of reviewing the Military Officers that the demand for recruits still continues unabated. It is expected that the Punjab would, as usual, come forward and the sturdy sons of the peasantry would not hesitate to enrol themselves in the army. The concessions about the enhancement of pay and pension, etc., for the army and the favourable rates of batta can be counted upon as capable of stimulating recruitment to an appreciable extent. I might be permitted to suggest that a portion of the squares of lands reserved by the Government for granting to those Military Officers and soldiers who have distinguished themselves in the battle-field should be gifted to those wounded soldiers and the heirs of the soldiers who have laid down their lives and who may be considered as deserving of the grant at once, because it is bound to have a healthy and wholesome effect upon recruitment. It shall inspire the would-be recruits with confidence that their claims and services shall be recompensed in the near future and

[*Sardar Bahadur Sardar Gajjan Singh; Pandit Jawahar Lal, Bhargava.*]

would not be forgotten. The institution of bonus proved very useful in the recruitment of camel and mule drivers, and if it were introduced in the recruitment of soldiers for active service in the field, it is bound to be productive of satisfactory results. I am glad to remark that the Sikhs, in spite of the fact that they are very backward in higher education and have liberally responded to recruitment in other directions, have more than maintained their share in the Punjabee Double Company.

"Your Honour, I gladly associate myself with my Hon'ble friend Chaudhri Lal Chand in bringing to your kind notice the various disadvantages under which my community in common with his is suffering. I join with him in appealing to Your Honour for the removal of these grievances. I also consider it my duty to bring to your kind notice that the Land Alienation Act and other legislations of this nature are looked upon as a great boon not only by my community but by the Hindus, Musalmans and other zamindars of the Province.

"Your Honour, the supply of reports of the Legislative Councils of other Provinces to the Hon'ble Members of this Council has recently been discontinued on account of the rise in the price of paper. In my opinion the advantages of this supply are very great, and Your Honour will kindly see that the supply is continued as usual. The non-official Members, I believe, will be prepared even to pay for the price of the reports supplied."

The Hon'ble Pandit Jawahar Lal, Bhargava:—"Your Honour,—Before I proceed to offer a few remarks on the details of the Budget and matters of general interest, I must congratulate the Hon'ble Finance Member for his lucid and interesting financial statement and careful handling of the figures and the Government on its hopeful nature.

"Though the grim shadows of the war are still hanging overhead, it is a matter of deep significance that whereas the Budget of almost every belligerent country is suffering from the deadly effects of the destructive war, our Provincial Budgets remain almost uninfluenced. In fact no combatant country in the world has been affected so little in the internal administration as India during this critical period. On the contrary, the progress of the country in matters political and financial during these years furnishes eloquent testimony to the wise statesmanship of the British nation and the strength of the British Army and Navy.

"The present war, as every civilized nation has from the very beginning realized, is a struggle between the brute forces of insatiable aggrandizement, aggression and dominance on the one hand and the preservation of the integrity of small states, liberty and righteousness on the other. Eventually the cause of truth must inevitably triumph in accordance with the Divine Laws and as an earnest of the coming victory world upheaving episodes have taken place during the year. The principles for which the British nation has stood for centuries are in the course of realization and as a foretaste of the coming millennium may be mentioned the three principal events, *viz.*, the fall of autocracy of ages in Russia, the advent of the democratic United States of America into the war, and, so far as India is concerned, the representation of India in the Imperial War Council. The association of the three representatives of India in the Imperial Council and the equalization of the Indian political status with that of the self-governing colonies and a fair and just imposition of cotton duties on foreign goods in definance of the selfish agitation of Lancashire and Manchester afford verification of the high principles of justice and equality in relation to us.

"In this great struggle the British nation has made stupendous sacrifices and India, specially the Punjab, has done and is doing its part nobly and manfully in the cause of the Empire.

[*Pandit Jawahar Lal, Bhargava.*]

"The valiant sons of India have covered themselves with glory in the battlefields of Asia, Africa and Europe. What heart does not throb with joy at the achievements of the Punjabi troops in Mesopotamia and on the fall of Baghdad where our fellowmen, the soldiers from Hissar and Rohtak, parade the promenades of the traditional Garden of Eden and sing with exuberant joy the ancient ballads of their mother country!

"It is a matter of genuine pride that the Punjabis constituted one-half of the Indian forces and have supplied 65 per cent. of the recruits since the war. Besides, in the medical, railway, engineering and transport services, and the artizan, labour, and various other corps the bulk has been drawn from the Punjab.

"All classes of the community down to the convict in jail have unstintedly contributed in various ways their quota in this endeavour to serve the Empire. The loyal and unique offer of a fleet of aeroplanes by the Punjab stands unchallenged by the other Provinces. The magnificent contribution of Rs. 1,02,16,200 already paid up to date (excluding promises of large sums) to the War Loan by the Punjab ranks next to that of the commercial magnates of Bombay and Calcutta, the centres of sea-borne trade. While proud of its past achievements the Punjab may be trusted to make every possible sacrifice which occasion may demand or circumstances may call for.

"Last year when the Budget was discussed the Province was in the throes of a severe drought and the prospects were dismal and gloomy. The copious rains in August and September turned an imminent scarcity into bountiful plenitude and the excellent kharif brightened up the financial outlook. Owing to the failure of winter rains, however, the expectations of a bumper rabi were not realised, but thanks to the persistence of the late monsoon and the splendid irrigation system regarding which the central districts are more fortunate than the constituency in general which I have the honour to represent and specially the Hissar, Gurgaon and Rohtak Districts, the expected outturn of rabi affords no cause for anxiety. In this connection I take the liberty of pointing out that these districts in which the population is mainly agricultural are at the mercy of the capricious monsoon, and though the railway may stave off starvation by bringing relief, yet the blessings of continued prosperity and abundance are unlike other fortunate districts, and not their usual lot. May I express a hope that Your Honour will be pleased to secure some measure of equable treatment by extension of the canal irrigation to these districts, providing water either from the Sarda river as expressed by Sir Louis Dane in February 1913 on the occasion of his visit to Hissar or by connecting the Sutlej and the Jumna or by utilising some other source of water as the expert engineers of the Government may advise.

"But, Your Honour, however meritorious our services may be and however full of solicitude for the welfare of its subjects the Government may be, the unsophisticated simple fact remains that all true happiness and elevation must come from within as a result of the harmonious co-operation of the different departments and sections of the body politic. It must be patent to every acute observer that public spirit and public opinion in the Punjab are growing in force and volume and all public questions receive more attention than they did previously. But the full measure of usefulness and force of public opinion is restricted by sectarian and denominational overzeal in advancing particular interests, and occasions are not wanting when particular sects, creeds and religions sue the Government for preferential treatment. This sectarian and class selfishness cannot but act as an obstacle to our national progress and not unusually puts the Government in an awkward position giving just cause for complaint to less favoured communities.

[*Pandit Jawahar Lal, Bhargava.*]

"Even yesterday my friend Hon'ble Chaudhri Lal Chand laid great stress upon the special claims of the agricultural classes in many respects, specially public services, and using strong innectines against the much unjustifiably maligned money-lending class remarked that the Punjab Land Alienation Act was not sufficient to protect them from the ravages of that class. Though I do not hold any brief for that class, yet as I have to come into contact with them in my every day life and know their grievances, I shall be voicing their true feelings when I say that they are labouring under many disadvantages on account of the Punjab Land Alienation Act and experiencing good many difficulties in following their ordinary avocations and realising their just debts on account of the often much abused so-called basic principle of the Customary Law restricting the alienation of land in certain cases and the existing provisions of the Provincial Insolvency Act, which are frequently used by dishonest debtors to deprive the creditors of their just demands. They are thankful to Your Honour for the recommendations made for the amendment of that Act in material particulars and are eagerly waiting for the day when they will be placed on the anvil of the Imperial Legislative Council. Personally, however, I think that with the Government policy of strict impartiality and 'equal opportunities for all' the most significant phrase used by His Excellency the Viceroy, this clamour for special rights and privileges will be considerably discouraged, and the true solution of all difficulties and the panacea for all the ills to which the flesh is subject must be sought in education. It is true, Your Honour, that the necessities of the Punjab are varied and many, yet I wish to submit with all the emphasis at my command that no head is so important as head No. XXII, for if this head is sound, it reflects well upon the others and fructifies in many ways for the benefit of the rest. Education is the crying need of the country. The Punjab is thankful to the Indian Government for the recurring grant of 1¾ lakhs for the improvement of the pay and training of teachers. The expenditure under this head amounted in 1915-16 to Rs. 44,10,000, and excluding the Imperial grant from the budgetted expenditure for the year 1917-18, there is only an increase of Rs. 47,000, which is not even commensurate with the ordinary growth of expenditure of other departments.

"Your Honour, it is thus apparent that the allotment for education from Provincial revenues is not adequate. I am fully conscious that war is the prime necessity of the moment, and I, therefore, do not say all this in a complaining spirit, but I fervently hope that in time to come the claims for education in the Punjab will receive more generous recognition. Even at this juncture the Government of the United Kingdom is providing for £32,29,000 above the last year's budget to remove the deficiencies in education (as would appear from the London telegrams of 19th and 20th instant) and thus in a country where education is the undoubted heritage of one and all. Here every year it is a sad spectacle to see the portals of colleges and schools closed to students hankering after knowledge for want of accommodation. A new Training Colledge, a new Government College, more normal schools, and secondary and primary schools, and liberal scholarships for research and female students are the pressing educational needs of the Province.

"It needs no arguments to prove that in view of the high rate of mortality and very insanitary surroundings, improvement of sanitation and public health calls for special efforts. A comparison of the actuals in 1915-16 regarding head No. 24 with the Budget for 1917-18 in which it appears as XXIV (*a*) and XXIV (*b*) would establish that Rs. 94,000 less than the actuals of 1915-16 have been provided for the year 1917-18, and this does not appear to be satisfactory. In this connection I would suggest that, in view of the deficient supply of medicines from foreign countries and costly nature of the allopathic treatment, the indigenous Ayurvedic and the Unani systems should be encouraged as the habits and temperaments of the people have special affinity to them.

[*Pandit Jawahar Lal, Bhargava.*]

The diffusion of hygienic knowledge and increase in the number of itinerant dispensaries are matters to which I would also invite the attention of the Government.

"Agriculture is the chief source of income of the Provincial revenues and on it depends the welfare of the great bulk of the community. In order to ensure the future welfare of the increasing population and to secure larger and better returns for the labour on the soil, agricultural improvement is essential. The well-earned grant of Rs. 10,70,000, which the Indian Government has been pleased to place at the disposal of the Punjab Government, has placed us in a happy position in this respect, and I hope this money will be utilized for establishing demonstration farms, seed stores and provision of improved implements of agriculture for hire and loan to peasants. I trust that diffusion of scientific agricultural knowledge also will be provided for in the scheme.

"Before taking up the next subject I must say a few words about the Lahore Veterinary College which the Hon'ble Mr. Townsend was kind enough to show to the non-official Members this morning. The Members are thankful to him and the Principal and his staff for the trouble they took in showing everything important connected with it; the Members were simply delighted to see the magnificent building, the splendid library, laboratory, operation and other rooms. It is an institution which the Province may well be proud of. If funds permit any money that may be spent on its further improvement and the betterment of the condition of the Veterinary Assistants will be an expenditure in the right direction, as such tends to spread accurate constitution and scientific knowledge about the diseases and treatment of animals, some of which are necessary for agricultural purposes also.

"The prosperity of every country largely depends upon the state of its industries and trades. The Punjab is extremely backward so far as manufactures are concerned. The cottage industries and town handicrafts and trades are also in the process of decay. The people expect the Government to do the pioneer work of starting new industries and reviving of old ones. The war conditions have afforded opportunities for capturing some industries which were previously monopolised by foreign countries. The Dye Industry should be specially encouraged as the raw material for it can be found in abundance in the Province.

"The cotton-weaving industries which were attached to every town and village in even the first decade of the present century are fast disappearing, and every effort should be made to retrieve them. The Wazirabad Cutlery, the Gujrat and Ludhiana cloth, the Multan rug and enamel, the Amritsar shawl, the brass wares of Panipat and Rewari and many more industries deserve encouragement at the hands of the Government.

"There is one point more which I would urge upon Your Honour's special attention. The increase under the head of Excise cannot but be viewed with great concern and anxiety. Ordinarily when the troops have gone out, this head should have showed a decrease in income. The increase under this head (license and distillery fees and duties for sale) by full seven lakhs cannot be satisfactorily explained on the score of the check of illicit distillation. It is undeniable that the drinking habit is on the increase.

"If prosperity and increase in drinking are to go hand in hand, the temperance movement and the various measures adopted by the Government with a view to check this evil, it must be admitted, have proved ineffectual to cope with the evil, and it is, I respectfully submit, the bounden duty of the head of the department to take more vigorous and drastic steps to check this pernicious and growing habit. When the very prosperous and rich countries

[*Pandit Jawahar Lal, Bhargava ; Raizada Bhagat Ram.*]

like England, United States of America, France, Russia, etc., are reducing the consumption of liquor it is high time that India, a comparatively much poorer country to whose nativity this liquor habit is foreign, should take effective steps to crush this insidious demon of drink. I would suggest that the sale of liquor at the fairs should be forthwith discontinued, consumption on the licensed premises prohibited, and heavy import duties be imposed.

"The recent changes in the allotment of grants to District Boards which dispense with the earmarking of the purposes of the grant and secure to District Boards full powers to spend the same in the way they deem proper, are much appreciated and the District Boards must feel grateful to the Government for the changes, and I hope that the Government will be pleased to extend the same principle to the grants to Municipal Committees.

"Among the many commendable features of the administration of the Punjab during the year, not the least important, is the campaign instituted by the Government against bribery and corruption in the public services. The noble words of Your Honour's proclamation inviting co-operation of the public in the matter carry conviction of the prospective purging of the public services from this evil.

"The Province is grateful to Your Honour for the salutary action taken by the Government in the matter of enrolment and settlement of the criminal tribes and establishment of schools and industrial homes for them.

"Before I resume my seat I pray to Almighty Father that He in His Divine dispensation may be pleased to soon terminate this terrible war and restore peace and grant comfort to bleeding and oppressed humanity and victory and glory to the British and Indian Arms."

The Hon'ble Raizada Bhagat Ram :—"Your Honour,—I have no special remarks to offer with respect to the Budget. Last year in my speech I referred at some length to the circumstances of peculiar difficulty under which the Hon'ble the Finance Member had to frame the Budget Estimates. We all acknowledged the skill and labour with which he adjusted the finances to make the two ends meet. Your Honour, this year the task of the Hon'ble Mr. Lumsden has been still more difficult. How well he has performed it we all know and fully appreciate. I have no doubt that all the Hon'ble Members will agree with me that the Hon'ble the Finance Member is entitled to the best thanks of the Council for the admirable manner in which he has prepared the Budget this year.

"Your Honour, while on the subject of the Provincial Budget, I should like to refer to the recent Imperial Budget. The Hon'ble Sardar Gajjan Singh has referred this subject briefly. Though with the whole of the Budget we are not concerned here, but one of the items in it concerns us intimately. I refer to the enhanced duty on imported cotton fabrics. Punjab is expected to play no inconsiderable part in the supply of cotton goods, and the increase in the duty is naturally of great interest to us. The raising of the duty on imported cotton goods from 3½ per cent. to 7½ per cent., though it has raised a feeling of dissatisfaction in Lancashire, has been one of the most popular items of the recent Imperial Budget. It is an almost impossible task for any of the items on the revenue side of a budget to please even a single class of men in any country. But to Sir William Meyer belongs the unique distinction of having introduced an item which is popular, not only with a class or two of the country, but with all the classes. The mercantile community which deals with imported goods are pleased that all the imported goods are not treated alike and that no unnecessary partial treatment is accorded to cotton goods. Though the excise remains, the Indian cotton mill industry is pleased that the biddings of Lancashire are no more to be the laws to the Government of this country,

[*Raizada Bhagat Ram.*]

and it has given them hope that as soon as the financial strain caused by the war is eased the question of excise on cotton will be reconsidered. The educated class all over India are pleased that in introducing this item into the Budget the Government of India have taken the first step towards the realization of the ideal of fiscal autonomy for India.

"Your Honour, the next subject on which I may be permitted to say something is the continued success of the British Arms in Mesopotamia and the Western Front. It is a cause of great rejoicing to us all and I hope the end is not far distant. We are still as determined as ever to see the war through to a victorious conclusion, and we honestly feel that no cost can be too great for realizing this.

"Your Honour, in connection with the war I would like to make a few remarks about the War Loan. We are all pleased that the success in raising the loan has been not at all unsatisfactory. But I feel that more subscriptions would be forthcoming if the advantages of the loan could be advertised more widely and in a more popular manner. The two things that a man looks for when investing his money are the rate of interest and the credit of the borrower. The War Loan provides for both these requirements in an admirable manner. Thus apart from all other considerations of duty to the country, and the obligation towards the Government, the War Loan is a very good business investment. I am confident that the adoption of judicious and effective means of bringing it to the notice of the public would materially increase the amount raised, and we all promise our whole-hearted help in raising a larger sum.

"I may add that the idea of Government raising loans is not yet quite familiar to the oriental mind, and that is a reason why the people at large do not realize as fully as they should that it is a good sound investment. Of course the benefits of the loan should be fully explained to the people in order to popularize its remunerative conditions. But in doing so it is absolutely necessary to avoid excessive zeal in canvassing, more especially on the part of the subordinate officials, which is likely to give rise to misunderstanding and thereby prejudicially to affect the prestige of the Government.

"Akin to this is the subject of the Defence of India Force. Your Honour, I wish to record my deep sense of gratitude to the Government for instituting this force. That Indians of all communities should be allowed to serve in the Army for the defence of their mother land was a long and cherished desire with them, and the opening offered by the Defence of India Force should go a long way towards satisfying their aspirations. I hope I am not too optimistic in thinking that the privilege of serving in the Defence of India Force would in the near future be extended into one of admission into the higher ranks of the regular Army and into one of free admission into the Volunteer Corps.

"Next, Your Honour, I may be allowed to touch briefly the subject which I discussed at some length last year, *i.e.*, the Administration of Criminal Justice. I then pointed out some of the defects in the trials of cases. I regret that these defects have not been removed to an appreciable extent during the year. But in duty bound I must express the sincere thanks and gratitude of the whole Province to Your Honour for the determined steps Your Honour has taken in checking bribery and corruption in public service and the wholesome effects these measures are having on the administration of justice in the Punjab.

"On the subject of Education I do not wish to say much. This is a subject the importance of which cannot be sufficiently exaggerated, but the subject has been discussed by my Hon'ble colleagues in the Council at length. I am also aware that the exigencies of the war do not at present permit Government to increase the expenditure on Education to any substantial

[*Raizada Bhagat Ram* ; *Rai Bahadur Ram Saran Das.*]

extent. But I wish to say one word. After the close of the war the question of the establishment of Government colleges is sure to engage the attention of the Government, the present college accommodation being quite insufficent for the expanding needs. When that question is under the consideration of the Government I hope that the suitability of the Bist Doaba for a new college will be borne in mind. There are about a dozen high schools in the Bist Doaba, and a college located at Jullundur is sure to prove exceedingly useful and popular.

"In conclusion, I may refer to another matter for which our thanks are due to Your Honour. Last year a suggestion was made in the Council that the Finance Committee be raised to its maximum strength. Your Honour was pleased to accept the suggestion and the Committee has been enlarged. The Hon'ble the Finance Member thought that an enlarged Committee might not conduce to efficiency, but I hope that he has found that his fears were groundless."

The Hon'ble Rai Bahadur Ram Saran Das :—" Your Honour,—During the last eight years our annual Provincial revenues have increased from Rs. 3,52,15 000 to Rs 5,07,43,000. Even during the times of the greatest war the world has ever seen our general revenues have year after year been growing. This prosperous state of affairs is mainly due to peace and to our grand irrigation system, for out of the total increase of Rs. 1,55,58,000 during this period, the Irrigation Department alone is responsible for an increase in revenues for Rs. 60,41,000. This increase in our revenue is therefore chiefly due to the Government policy of irrigation expansion. The best thanks of the entire public are consequently due to the Punjab Government for inaugurating and carrying out this policy. At the same time the Irrigation Department is to be congratulated for the tact and ability with which they have been for the last two or three years administering the business side of the department. In 1915-16 the expenses of the department absorbed almost 43 per cent. of the total revenues. Now the matters have much improved, and in the Budget the expenses are proposed to be a little more than 38 per cent. of the total revenues. For this economy in their department, I offer my congratulations to the Irrigation Department. But, Your Honour, working the department from a purely business point of view should not be the chief aim of the Government. Commercial consideration should not wholly occupy our attention in the administration of the departments worked by State. Complaints are very often received that as scope for irrigation expands the amount of water distributed on older lands becomes less. This process of diminishing water-supply to older cultivators goes on uninterruptedly and consequently crops on these lands have to suffer. Your Honour, this policy increases no doubt the revenues of the department, but, at the same time, it is not conducive to the well-being and contentment of the cultivators, promotion of which is undoubtedly one of the chief aim of the Government I am sure a sympathetic ruler like Your Honour will take early steps to remove such complaints wherever they exist.

" While on the subject of irrigation, Your Honour, may I by your permission make one more suggestion ? The Sidhnai Canal, though counted among major works of irrigation, is generally running only for a part of a year. If this canal could be made perennial, the tract irrigated by it can be greatly developed. Now since Lower Bari Doab Canal has been completed, it would be very easy, as it has already been proposed, at a small cost of about 5 lakhs to cut a channel from here and throw it into the Sidhnai Canal. By this means all complaints about a scarcity of water and consequent failure of valuable crops in the colony served by this canal would be removed. If timely steps be not taken to make this canal a perennial one, I fear large number of cultivators on this canal will desert in favour of Lower Bari Doab Canal owing to uncertainty of water-supply.

[*Rai Bahadur Ram Saran Das.*]

"Coming to economical working of the Land Revenue Department, Your Honour, I beg to submit that the way in which the amounts of land revenue due to irrigation are transferred to head Irrigation leads one to think that these sums are earned by the Irrigation Department and are consequently not to be credited to land revenue. This procedure is naturally misleading to the general public, for it leads them to infer that these sums are not to be taken as land revenue. As regards the expenditure side, I beg to submit that my figures related to the sub-head 'Charges for district administration' under head '3—Land Revenue' These charges actually increase by over 12 per cent. in 1915-16 as compared with 1909-10, and have increased to 15·7 per cent. in the proposed Budget. This tendency, I again urge, should be checked.

"While on the subject of land revenue, I desire to convey the best thanks of the people to Your Honour for the way in which your Government has tried to solve the intricate questions that had arisen in connection with the Kangra settlement. We are very grateful to Your Honour for the assurance your Government has given that Lyall's settlement with respect to trees and waste lands will not be disturbed, and I hope these assurances, in order to allay public feelings, will be practically given effect to as early as possible.

"Allied to this question of land revenue is the question of improving methods of agriculture, our premier industry. Under Your Honour's Government this department has developed very much, for when Your Honour assumed the high office of the Head of the Government of this Province agricultural expenditure stood at Rs. 2,73,000. In the first year of Your Honour's administration the expenses rose to Rs. 3,72,000, and in the next year Rs. 5,18,000. This expenditure is still rising and the new Budget has provided for an expenditure under this head amounting to Rs. 6,59,000. Over and above this the profits of the Government of India wheat scheme, amounting to Rs. 1,07,000, are also proposed to be spent for t heimprovement of agriculture. All these measures are bound to increase greatly the methods of agriculture in this Province. For bringing about such results the best thanks of the people are due to Your Honour and to the Hon'ble Mr. Townsend. But in devising means for improving these methods I need hardly point out to a ruler like Your Honour that the circumstances and special conditions of this country should always be kept in mind. Yesterday in answer to my question as regards the expenditure of Rs. 10,70,000 profits from wheat scheme, it was stated that a portion of this sum will be spent in 'the provision of machinery for reclamation work on a large scale, by steam cultivation and other methods, of arrears of land in the Lower Bari Doab Colony, which are at present unculturable.' Your Honour, there can be no objection to money being spent on small experiments; and machinery for reclamation of land on a small scale is already in the possession of Agricultural Department, which to some extent was used on the Narwala Farm experiments. But the proposal, if I rightly understand it, to purchase new machinery for the reclamation of two lakhs acres of land and other allied expenditure costing over 5 lakhs of rupees should be treated as a measure of productive work. The cost of this scheme, I submit, should not be provided for from the wheat profits, but should be met either from the general Provincial revenues or by borrowed funds. While on this subject, I also desire to convey thanks to the Government for what they have done in introducing the cultivation of Ameri can cotton and other improved staples in this Province. The experiment that I started for the cultivation of this crop some years ago have now succeeded fully, and I am glad to acknowledge that this success is entirely due to the encouragement I and others who followed me received in this matter from the Government.

"Your Honour, though agriculture is our premier industry, yet it is admitted on all hands that no country in the world can prosper by agriculture alone. Provision of diversity in occupation, and making one's country self-

[*Rai Bahadur Ram Saran Das*]

sufficient in supplying, as far as possible, all the needs of the people, should be aimed at by all good governments. I am glad the British Government in India, now recognising the soundness of this policy, have for this purpose appointed a special commission to report in what manner the industry of India could be improved. Your Honour, in these days of scientific methods co-operation is one of the means by which large industries could be successfully established. In the case of agriculture the Government have recognised this fact, and have encouraged the establishment of a large number of co-operative societies for the benefit of agriculturists. In case of other industries no serious efforts have so far been made. Your Honour, the establishment of industries in this country on a sound footing is the most important problem to be solved. I am sure Your Honour's Government will take early steps to take into hand the task of establishing co-operative societies for industrial classes.

"Allied to this question of encouraging co-operation among industrial classes is the question of imparting technical knowledge required in different industries. Your Honour, increase in the number of industrial schools is the crying need of the moment. Pure literary education which is now being imparted to the masses does no longer provide bread to all of them. Scores and hundreds of those who possess only literary education are suffering for want of employment. In order to ensure the solution of this question of unemployment and to maintain contentment in this country, I am sure Your Honour would agree with me that early steps should be taken. The only way to solve this problem satisfactorily is, as has been said times out of number by His Excellency the Viceroy, by means of providing a diversity in occupation for the people. Divert people from the already congested profession of agriculture, draw out people from the over-crowded literary professions of law, medicine, and Government civil services under various departments and create new openings for them in industries, commerce, and military service. In order to do this no facilities at present exist for obtaining requisite technical knowledge. Your Honour, the one way by means of which happiness and contentment among the people can be established is to at once take into hand the task of opening a large number of technical, industrial, and commercial schools. I am sure a ruler like Your Honour realizes the importance of this question, and I am confident before Your Honour's term of office expires something will have been done to commence the work of giving industrial and commercial education to the masses. In this connection I would also urge upon the necessity and desirability of giving special encouragements to industrial concerns. Railway freights should be fixed in such a way as to afford encouragement to industries, and octroi tariffs should be so modified as to promote and develop industries.

"While on this subject of providing a diversity in occupation to the people, I desire to congratulate the Government for passing the Defence of India Force Act. This Act, I am sure, will open up new careers to the people of India, and the more people take to military career the less would become the congestion in the already over-crowded professions. I am confident the people of the Punjab will enlist in large numbers in the new Defence Force, and I hope the Government will make the conditions of enlistment easy and attractive, so that large number of people may offer themselves in the service of their King and country. I am sure commissions would also be granted to the deserving.

"Coming now to the special disabilities of our Province, I desire to congratulate Your Honour for the kind and sympathetic attitude you took in the last meeting of the Council in connection with the resolution moved by my Hon'ble colleague Rai Bahadur Bakhshi Sohan Lal. It was due entirely to the favourable attitude taken by Government that the non-official Members were able to pass a resolution for the establishment of an Executive Council in this Province. On this occasion by remaining neutral Your Honour's Government,

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set an excellent precedent. Similarly, I am glad to observe that the Government, in deference to public opinion, has decided not to be in a hurry to give effect to the recommendations of the Royal Commission on Public Services, and, before moving in this matter, has given an opportunity to the people to make any representation they like against these recommendations. This is as it should have been, and for this the best thanks of the people are due to the Government.

"Your Honour, there is another grievance from which the Punjab is especially suffering. In all bigger Provinces like Bengal, Madras, Bombay and United Provinces the local Councils have two representatives in the Imperial Council. In the Punjab this invidious distinction is greatly felt by the Punjabis. In the first place, it dubs the land of the five rivers with a certain amount of inferiority. In the second place, this arrangement has in a peculiar manner caused injustice to one great community, the Hindus. Since the Legislative Councils were enlarged, the non-official Members of the Punjab Council have five times being called upon to exercise their right of election to the Imperial Council. As mentioned in the last meeting of this Council by the Hon'ble Mr. Thompson, three times they have elected a Sikh and twice they have returned a Muhammadan. A Hindu has never been so far elected by the non-officials to represent them in the Imperial Council. Your Honour, this is a grievance the Hindus strongly feel. They do not grudge the election of a Muhammadan to the higher Council, but what they respectfully urge is the provision of an opportunity for themselves also to participate in this privilege. Your Honour, this can be assured if the non-official Members of this Council be allowed to return two representatives instead of one to the Imperial Council. In that case all the three great communities will by turns be able to have their representatives in the Viceroy's Council. Under the present regulations the Punjab returns three representatives to that Council,—one for the Muhammadan, one for the landowners, and one for the non-official Members of the local Council. Your Honour, if the nominated seat for Muhammadans, with which arrangement that community is admittedly not satisfied, be abolished and the representatives for the local Council, as suggested already, be increased from one to two, the difficulty would be solved. The Muhammadans by this arrangement can always secure for them an elected representative in place of a nominated one and Hindus also can have the chance to return a Hindu to the Imperial Council. The Muhammadan representative from Bombay in that Council is returned by the Muhammadan Members of the local Council. By the arrangements I have suggested the same can in a way be secured for Punjab Muhammadans, while it would at the same time remove a disability from which the Hindus of this Province are at present suffering. I am sure this can easily be done, and I am confident this arrangement should satisfy all parties.

"Your Honour, there is another badge of inferiority which attaches to this Province. In all other Provinces Munsifs are members of the Provincial Service. It is only in this Province that they form a subordinate service in the judiciary. This is a great grievance for the members of this hard-work service. Already the most important portions of the civil work passes through their hands, and yet only a few of the ablest members of the service rise beyond Rs. 250 a month. Consequently such meagre future prospects in this service prevents the ablest men from entering into this line. Your Honour, in recognition of the hard work that usually falls to the lot of Munsifs, as well as in order to make this service sufficiently attractive for able men to enter, something should be done to improve the prospects of these officers. Your Honour, it would not be too much to ask if in future a much larger proportion of vacancies among Sub-Judges be recruited from among the Munsifs. If this were done, the future prospects of Munsifs would to some extent be improved, for then larger number of these officers would be able to enter Provincial Judicial Service.

[*Rai Bahadur Ram Saran Das; Khan Sahib Mirza Muhammad Ikram Ullah Khan.*]

"In the end, though this is uppermost in the minds of us all, I beg to assure Your Honour that the Punjabis are always most eager to do all that lies in their power, in the service of their King and country. This eagerness has in the past been practically demonstrated in many ways, and in these days I am sure it is being illustrated in large recruitments for service abroad, and in the matter of raising a loan of victory for carrying on the great war in which our Empire is at present engaged. Though the land of five rivers is a poor Province, yet barring the Presidency towns of Bombay and Calcutta, it has beaten in this matter of raising loan all Provinces of India.

"Your Honour, during these times of stress and strain I also beg to congratulate your Government for the effective measures they have taken in the suppression of crime and in taking into hand the task of reclaiming criminal tribes. Your Honour's Government is also to be congratulated for the peace and prosperity that has been maintained during these troublous times in the Province, in spite of disturbances among the border tribes.

"Your Honour, I also beg to invite your attention to the fact that the recent decision of the Government to stop supplying copies of the proceedings of other Legislative Councils in India to the Members of this Council has been felt greatly. If cost stands in the way of supplying these reports to the Members of this Council, Your Honour, I desire to point out that the Hon'ble Members of this Council are quite willing to pay for these reports if need be.

"In the end, Your Honour, I beg to convey the grateful thanks of the public for the paternal and sympathetic attitude of the Government towards the Indian Cotton Industry in dealing recently with the matter of Import Cotton Duties."

The Hon'ble Khan Sahib Mirza Muhammad Ikram Ullah Khan:— "Your Honour,—Since our meeting of the 13th March 1917 was auspiciously opened with the happy intelligence of the capture of Baghdad, the news of victories of the British Arms and of those of our Allies have been pouring in from all sides, and the end of the war does not now seem very far. The latest news from France, which can properly be called the seat of the war, are most reassuring, and the pressing advances of the British and French forces gaining ground after ground and capturing situation after situation and taking prisoners in tens of thousands, together with considerably large amount of munition, brings the decisive and final victory nearer. The brilliant successes that our Indian armies have recently achieved in Mesopotamia have not only secured an everlasting safeguard for our country against any outside danger but have also proved to the world what stuff and calibre the Indian warriors are made of and how they are ever ready to sacrifice their lives in the cause of their King and country.

"Your Honour, it is no use to repeat over and over again what part the Punjab has taken in this war. Suffice it to say that the word 'Indian Armies' had better be replaced with the word 'The Punjab Armies,' as the Indian armies are mostly made up of the Punjabis: 61 per cent. of the whole is not an inconsiderable proportion. Besides that, 63 per cent. of the total number of recruits enlisted in India, having been sent from the Punjab, is not a small contribution to be lost sight of. This Province has also made signal successes in the matter of labour corps, sarwans, mule-drivers and others, and in providing aeroplanes and contributing towards the Imperial Relief Fund. The wonderful successes that the Punjab has recently made in the War Loan has brought praise for herself from all sides. With the exception of Bombay and Bengal this Province continues to be foremost of all other Provinces in India. Your Honour, it is a source of gratification for all concerned. After all this, will any body ever say in future that the Punjab is a

[*Khan Sahib Mirza Muhammad Ikram Ullah Khan.*]

backward Province? The removal of this stigma from the name of the Punjab is all due to the tactfulness and geniality of Your Honour, and it is not only a matter of congratulation but also of deep gratefulness to Your Honour. For this and for other works that Your Honour has done for the amelioration of the condition of the people I can only repeat His Excellency Lord Chelmsford's words that history will record Your Honour as one of India's great Lieutenant-Governors.

"The Viceroy, in his Darbar speech, however, said that the Punjab was still somewhat backward in education, but the progress made in recent years was re-assuring. The progress is due mostly to increased private liberality in the promotion of schools and colleges and the increased enthusiasm in their management. But, notwithstanding all this progress, the masses in the Punjab are quite illiterate and the Province cannot be more forward in this respect until the primary education is made free first and then compulsory in due course. In my opinion, Your Honour, it is the clear duty of the Government to take more liberal step in this matter and help the private and local bodies in spreading free primary education in the country. It is at present the greatest need of the people, and I humbly represent it before Your Honour at this opportunity, taking advice of the Viceroy, who said only the other day at the garden party that it was most emphatically our duty to bring the needs of the people to the notice of Government. Your Honour has already endeared yourself to the people and your name is sure to go down to posterity if the system of free primary education is introduced in the Punjab during Your Honour's *régime*.

"It is a matter of satisfaction that the Government is anxiously considering the prospects of reviving the Indian industries and a commission is already investigating into the needs and the probabilities of manufacture of different articles in the country. The necessity for this has arisen since the commencement of the war, when the people found to their disadvantage that the import of their every day requirements, even to the needles and matches, was stopped. The country was quite helpless, when Japan promptly came to her relief. She has taken the opportunity by the forelock and has enriched herself at the neglect of this country in matters industrial. There is nothing in the shape of raw material which cannot be produced in the land of the five rivers, and the intelligence of the people to grasp mechanical knowledge and their fitness for practical work is already admitted. Then why, as said by His Excellency, should the Punjab not give lead to the rest of India in industries also as she has done in other matters? I can safely say that with the help of Government the Punjab can do everything that can possibly be done on the face of the earth. Shall we then have to wait for the report of the commission, proceedings of which have been suspended for some more important work, before we can take any action in the matter? Will it not then be very late, and perhaps too late?

"Your Honour, the majority Report of the Royal Commission is no doubt disappointing, and the whole country with one voice has raised a protest against it. The recommendations of the Commission, if carried out, will set the hands of the administrative clock several decades back. These are surely retrogressive and have caused a great heart-burning and irritation. Your Honour's Government has, however, done well in inviting public criticism on the proposals contained in the report and will doubtless consider them with a liberal mind. The people desire that the Government would take a forward step, and a liberal step, in the matter of reforms which are urgently needed in the country. Much water has flown down the Indian rivers since the Royal Commission sat for enquiry, and the reforms must proceed along with the change of time.

[*Khan Sahib Mirzá Ikram Ullah Khan* ; *Khan Bahadur Sayad Mehdi Shah* ; *Mr. Maynard*.]

" One word more and I have done. His Excellency the Viceroy, in conclusion of his Darbar speech, reminded us of Your Honour's career approaching to an end, but I think it is too soon to think of that. There is still one full year, and, although there is a unanimous desire in the Punjab for an extension of Your Honour's term of office, the people hope that before laying down the reins of the Punjab Government Your Honour will accomplish as many reforms and grant as many boons to the Province as Your Honour may consider necessary in the welfare of the people, who will indeed be sorry to part with Your Honour when time comes, which, however, God forbid."

The Hon'ble Khan Bahadur Sayad Mehdi Shah :—" Your Honour, I had no mind to make any observations on the Budget, but as my friend the Hon'ble Rai Bahadur Ram Saran Das has referred to the question of another representative of this Council to the Imperial Council, I wish to clear one or two points. In the first place, if two representatives are granted to this Council, I would welcome it but the arrangement suggested by the Hon'ble Member is hardly called for.

" Your Honour, if up to this time no Hindu has been elected by this Council, it is the fault of the Hindus. All my Hon'ble friends are aware that last year Sardar Bahadur Sundar Singh promised to withdraw if the Hindus wished to elect a Hindu Jat, in whom all the Muhammadans and Sikhs agreed. But the Hindu Members would not accept an agriculturist as their representative on account of the Alienation of Land Act. The Hindus are hopelessly divided, and if my friend wants to have the grievance redressed, he should ask for a representative of the money-lending classes and not of Hindus generally."

The Hon'ble Mr Maynard :—" Your Honour, I belong to a Department which has been the subject of many criticisms, but I am one who welcomes such criticisms. I feel, however, that when Government and the critics are entirely at cross purposes, the criticisms are not so fruitful and valuable as otherwise they might be, and I should seek to so explain, in so far as it is possible to make an explanation within a short space, the position of Government that it might be possible for our critic to approach the subject in some measure from the same standpoint as we approach it ourselves. Now as it appears to be, the critics of the excise administration start with this assumption that when one believes that another man is doing something that is not good for him, it is right to step in and prevent him. Now supposing that this principle were to be applied somewhat outside the region of liquor duty, supposing that I should know a man who happened to have a habit of eating *pan*, and I were to tell the man who was in the habit of *pan*-eating—' This is an ugly habit. It makes your lips red and it is an undesirable astringent and you ought to give it up,' would not that *pan*-eater be quite justified in replying me by saying—' We understand it is your habit that at a certain hour you smoke a cigar. The cigar has equally unpleasant results as *pan*, and it is equally bad, and you must give that up.' Or, again, I might have a friend who is in the habit at a certain hour of the day of toning up his system by taking a small opium pill ; I might say to him—' I understand that you take opium. Opium-eating is a very bad thing, and you must give up that practice ;' but he would perhaps reply to me—' We hear that after lunch you are in the habit of taking a cup of coffee which is a narcotic. So you ought to give up that practice.' Is it not a fact that we both of us in both these cases are to a large extent in the wrong, and that where we would be wrong would be just when we are assuming that, because we personally hold a particular view about a particular practice ; that practice is necessarily on that account to be altogether condemned. Is there not after all something in the principle of liberty allowing a man to select for himself that which he will do and that which he will not do, and so long as he does not exceed in a manner which brings

[*Mr. Maynard.*]

annoyance to his fellow-men, are we justified in interfering with him? I like many men of my race have been brought up in an atmosphere in which from the early youth we have been told that we must not tell our brother to take out the mote in his own eye until we have plucked out the beam in our own. We have been warned also from our youth onwards that we must not compound for the sins one is inclined to by damning those one has no mind to.

" Here, then, is the first point of difference beween the critics of Government and the Government itself. The critics assume that one must necessarily determine what is good for others and that one must necessarily endeavour to force that decision upon them. Government, on the other hand, takes a different view. It is not disposed to condemn one habit more than another, and it desires to leave to the people within certain limits the right of determining the habits to which they adhere. But the difference between the critics of Government and Government causes some disappointment to those critics of Government who assume that there is one method always efficacious to prevent that to which you wish to put an end. They assume that legal prohibition is inevitably efficacious in stopping that against which it is directed. Now those who are administrators know that legal prohibition is by no means necessarily efficacious in stopping a particular practice. They know that an attempt at legal prohibition may even be attended by very serious disadvantages and by oppression and harassment to the people against whom it is directed. In this particular instance, the question of prohibition lies at the bottom of all criticisms, because it seems to be assumed by most that it is only necessary to close shops and prohibit liquor in order to have liquor drinking stopped. In this criticism there is a difficulty which is ignored by most of the critics of Government. The difficulty lies in this that raw materials from which liquor is made lies scattered from one end of the Province to another, and it is the simplest thing in the world for a man to make his liquor for himself if he is unable to purchase it in a shop. For this reason it is not a feasible practice, even if Government considered it desirable to stop liquor drinking entirely, because materials for illicit distillation are everywhere at hand. It is true that many classes in this country are not always particularly well off, but there are times, harvest times and so on, when they find that they have money in their pockets. Now those of us who have the good fortune to have opportunities of refining our tastes and have occupations and amusements of a different type are not tempted when we have money in our pockets to indulge in practices which may possibly lead us to undesirable excesses. That is our good fortune, but those who have not had those same advantages are extremely likely to spend their money on liquor, and this is the reason of that very close inter-connection between good harvests and drinking which more than one Member, who have spoken before this Council on the subject, has believed to be non-existent. There is no doubt at all that after good harvests those who do not know in what other manner their money is to be spent are extremely apt to find an outlet in indulgence in drink. In these circumstances, it is quite obvious that the right policy to follow is the policy of making it difficult for these people with money in their pockets to get as much liquor as they might otherwise get. Accordingly the policy of Government of raising the prices to the highest possible pitch is the policy which does offer the best chance of reducing liquor drinking. I have, it is true, heard this criticism also on the subject of raising the prices that it is hard that a poor man should pay so much for his indulgence, and this very criticism I heard from the lips of one who had just been deprecating the drink habit. I do not think it is necessary to dispose of arguments such as these. Granted that it is desirable to diminish drinking, and this is the accepted policy of Government that it is desirable to keep an individual from excess and the total consumption so low as possible, the best way of achieving that result is to raise the prices, and the prices should be raised by increasing the taxation. For these reasons quite

[*Mr. Maynard ; Mr. Fagan.*]

recently the still-head duty on liquor has been raised from Rs. 5 to Rs. 6-4-0 per gallon, with the result that in the year which followed that rise the consumption of country spirit fell by something like 13 per cent. That diminution, however, was not continued in the following year, and it is for that reason that we have an increase again in consumption which has been the subject of a good deal of criticism by Members of this Council. Side by side with these measures for increasing prices, there are others: it will take too long to attempt to give details, and I shall only draw attention to one particular measure which it seems to me the Hon'ble Members have not realised is actually in practice, and which, I think, offers very great hopes of a real and efficient agent for achieving that result which they have at heart, that is to say, in certain districts, beginning with the great drinking district of Ferozepore, including also part of Ludhiana and including also now part of Gurdaspur, a system has been introduced of selling liquor in sealed and closed bottles for consumption off the premises only. That measure in my opinion does offer a hope of achieving this result. Under those conditions there will be only that amount of drinking which a man contemplates when he enters a shop, and there will not be those added incitements given by lingering and loitering in the shop which may make a man take more than he originally intended to take. It would be reasonable to ask why, if there is this admirable system available, is it that it is not more widely extended; well, the answer to this is, Government acts steadily and cautiously, it watches the results of its experiments before it extends them too widely, and it has regard to certain practical conditions and certain practical difficulties which only close study of a subject enable it to ascertain. In this particular case the system is a new one. It has been in force for the last two or three years, and it has been steadily and gradually extended. At the present time it is possible it may be extended further, but owing to war conditions it is uncertain to what extent. A sufficient supply of glass bottles may or may not be available, and if we were to start an experiment of this kind and then could not supply bottles in which liquor could be sealed, the situation would be a very difficult one.

"I have covered more ground than I intended to cover. I am entirely at one with my critics, and I do hope most sincerely that the result of this and other measures may be to prevent new drinkers from taking to this habit. This is my own personal opinion. Because I think drink is not a very good thing and because I do not myself drink, I am not prepared to say that other people should not be allowed to decide the question for themselves. In fact I feel inclined in this matter to put to the critics a question which Shakespeare puts in the mouth of a man of the world in addressing a certain Puritan—

'Dost thou think because thou art virtuous, there shall be no more cakes and ale.' "

The Hon'ble Mr. Fagan :—" Your Honour, there are only two points which I need notice in the remarks that have been made by Hon'ble Members.

"Rai Bahadur Ram Sarn Das introduces the point, perhaps that arises out of the question which he asked yesterday; he just remarked that the transfer of a certain amount of land revenue to head Irrigation is misleading. The matter is perhaps one with which the Hon'ble the Finance Member is more competent to deal than I am, but as it is concerned with land revenue I hope he won't mind my referring to it. The practice has been in force for great many years. I do not think there has been any complaint before. Its object is to show or place in a more clear light the financial results of our big irrigation canals. The process consists in transferring to the head Irrigation that amount of land revenue which is calculated roughly to be due to the construction and working of our irrigation canals. It is made up

[*Mr. Fagan*; *Mr. Richey.*]

mostly of those cases in which canals serve the tracts where but for canal irrigation there would have been practically no cultivation and therefore no land revenue. It is therefore obvious that but for this arrangement we should not be in a position exactly to estimate the financial results of canals.

"One other point to which the Hon'ble Member referred was what he characterised the somewhat undesirable increase in the cost of district administration which he says has increased by 12 per cent. since the year 1909-10. Well, in this connection, it seems to me sufficient to point to the fact that various administrative developments are frequently urged upon Government, such as increase in education, in agricultural developments and in various other directions. These must necessarily increase the pressure on what is after all the fundamental unit of administration in this country, *i.e.*, the district staff by which the district is run. If you increase the pressure on your foundation, surely it is necessary to add something to the material on which that pressure is to work. Then besides that we have large increases in cultivated areas due to irrigation canals to which I have referred. So great has been the expansion and is likely to be in the near future that it has become necessary to carve out new districts. In these circumstances surely some increase in the cost of district administration is not only inevitable but indispensable.

"I do not think, Your Honour, there are any other points in the remarks which have been made by the Hon'ble Members to which I need refer or which fall in my Department."

The Hon'ble Mr. Richey:—"Your Honour, the Hon'ble Members will, I am sure, forgive me for the brevity of my remarks hardly commensurate with the importance of the subject I am dealing with and the interest which has been taken by the Hon'ble Members this morning. They are all aware that I have only recently come to the Province and I do not feel that on many questions which they have raised to-day I can speak with any authority.

"In the first place, as regards the financial question, several speakers have criticised the amount provided in the budget. I must say that on looking through the budget,—and I have been studying it,—I was not disappointed. At the present time we can hardly expect a very large budget. I do not think funds under any head have been stinted, and with the recent grant from the Government of India for the training of teachers and the raising of salaries of private school teachers I think we should be able to do a good deal. The Hon'ble Members are no doubt aware that there is to be an Educational Conference during the next two or three days, and several of the questions which have been raised by them will be dealt with at this Conference I should have been in a better position in the next meeting to answer some of the points.

"In the first place, as to primary education on which two or three members have dwelt. They have pressed the claims of primary education. Primary education is managed by local bodies and Government provides them with a large part of the funds with which schools are started. There have been criticisms as to the method in which the money is distributed, and that is one of the questions which will be discussed on Saturday, and possibly some modification may be introduced. The Hon'ble Chaudhri Lal Chand suggested that it would be a good thing if we were to show separately in the budget what money was spent on primary education and what on secondary education. As a matter of fact 18 months ago the heading of grants to local bodies for education was sub-divided in the way suggested, but I am sorry to find that in practice it has not been possible actually to carry out the sub-division. As he is probably aware large primary departments are attached to middle schools, and it would only lead to wrong impression if money were to be separately

[*Mr. Richey* ; *Mr. Craik.*]

shown under primary schools and middle schools. As a matter of fact the money spent in middle schools is largely spent on primary education.

"The Hon'ble Pandit Sheo Narain has criticised the present system of secondary education very largely. In the first place he has criticised the physique of our boys. Eighteen months ago the system of medical inspection in secondary schools was introduced in this Province. It is yet too early to say what the result will be, but I have no doubt it will lead to good results. He has also criticised the multiplicity of subjects in the curriculum. That is another subject that will be discussed at the Educational Conference.

"The Hon'ble Raizada Bhagat Ram and the Hon'ble Lala Ram Saran Das have talked about technical education. I hope they will excuse me if I say nothing on the subject, as within the short time I have been here I do not think I can say anything worth hearing.

"The Hon'ble Bakhshi Sohan Lal mentioned the case of education in the Kangra valley. I will not forget it, but I cannot say more than that at present."

The Hon'ble Mr. Craik :—"Your Honour, it is I think a somewhat noticeable feature of this debate that in the very wide range of subjects that have been dealt with there has not, so far as I have heard, been a single word of criticism against the various departments which I have the honour to represent in this Council, that is, Judicial, Jails, Forests and Police. I think Government is fairly entitled to take the credit for the absence of criticism, and in regard to the Police, it is not an unfair inference to draw that Hon'ble Members of this Council feel that they can endorse the very high praise which His Excellency the Viceroy bestowed upon the Police in the Darbar held the other day in Lahore, in which he spoke highly not only of the physique and discipline of the force, but also of the greater measure of public confidence which they command as shown by a steady diminution of the more serious forms of crime—a diminution which is largely due to the co-operation between the police and the public. I hope Hon'ble Members will agree with me that that is a tribute which is thoroughly well earned, and that they will endorse His Excellency's words.

"There are only one or two points raised during the debate which I wish to refer to. One remark was made by the Hon'ble Rai Bahadur Ram Saran Das and the Hon'ble Member from Ludhiana, the Hon'ble Sardar Gajjan Singh, to the effect, as I understand it, that extensions of irrigation necessarily connote a reduced supply on the older irrigated lands. I think that is the correct interpretation of the Hon'ble Member's remarks. I am not qualified to speak as an expert on irrigation, but the complaint is one commonly made in certain parts of the Province, and it happens to be most common in the districts watered by the Upper Bari Doab Canal. As a Settlement Officer I was continually hearing statements to this effect, and I spent a great deal of time going into the question to try and find out if there was anything in the allegation that the supply of the older irrigated lands had been reduced on the Upper Bari Doab Canal where large extensions of irrigation had taken place in the last 15 or 20 years. I never found any definite evidence. On a few distributaries I found that the amount of rice was less than it used to be, not that the amount of crops was less, but other crops such as maize had been substituted for rice, which is notoriously a crop demanding a large amount of water, and is also notoriously not a healthy crop. Apart from that I never could find any evidence that the outturn of the old irrigated fields had been decreased or that there was any other effect from the alleged curtailment of the supply of water. On the contrary, what evidence there was, was that in the districts of Gurdaspur and Amritsar the outturn of crops has substantially improved in the last 20 or 30 years. I do not say this is conclusive evidence, but such as it is, it has been my almost invariable experience that the outturns, as assumed in the older settlements

[*Mr. Craik* ; *Mr. Thompson.*]

20 or 30 years ago, are a great deal lower than actual experiments have shown to be the genuine outturn. In connection with this subject, I should like Hon'ble Members who represent the agricultural community to remember that, so far as our experience goes and I think that other officers who have had similar experience will support me—the Punjab zamindar takes for his crop as much water, as he can get, and he never or very seldom pauses to reflect whether the 5th or 6th watering, as the case may be, will increase his outturn or not. He takes the water, and in a great many cases there is no doubt that he does his crop actual harm by doing so. Experiments have proved that the more economical use of water would tend to produce a larger outturn and would increase the productivity of the soil. That is a point to which very little public attention has been directed, but a series of experiments in the economical use of water is now in progress in the Punjab and other parts of India, and I hope the results will soon be published in a form which will be easily intelligible to the public at large. And without wishing to be pessimistic in tone, I trust Hon'ble Members will realise that, so far as one can foretell, the time is not far distant when the Punjabi zamindar must definitely realise that he can get just as good results, and that he must attempt to get just as good results, with a considerably smaller supply of water than he has at present, and given careful cultivation and the intelligent and proper use of water, his crops are bound to be as good as they are now, if not better. That was a subject which was discussed at the conference we held lately regarding the Upper Bari Doab Canal. It was generally held that there is no doubt that the use of water on that canal was, as a whole, extremely wasteful. At the same time the process of teaching the zamindar to make more economical use of water must be gradual, and the zamindar cannot be hurried in that any more than in other matters.

"There was one other point dealt with by the Hon'ble Rai Bahadur Ram Saran Das. He mentioned that in answer to a question he asked yesterday, he was told that a part of the profits of the wheat scheme was to be spent on the reclamation of bad land on the Lower Bari Doab Canal. I am afraid the Hon'ble Member did not read the answer or listen to the answer very attentively. The Director of Agriculture, who replied, was careful to say that possibly a certain portion of these profits might be spent on this reclamation scheme. The decision has not been definitely arrived at and it is not, so far as Government are aware, certain whether the scheme will be a commercial success, but if it is, I entirely fail to see what possible objection the Hon'ble Member can have to spending part of the wheat profits on that scheme. What better object could he suggest than the reclamation of a quarter of a million acres of land at present unculturable, not, I would ask him to note, for the benefit of any particular district or any particular class but land which will be allotted to all classes ? I should have thought that of all the schemes under consideration by Government, this was the one that was best calculated to benefit the Province as a whole."

The Hon'ble Mr. Thompson :—" Your Honour, there are few points in the speeches that have been made in the course of this debate that call for any remarks from me.

"The Hon'ble Sardar Bahadur Gajjan Singh has animadverted on the discontinuance of the supply of the proceedings of Councils of other provinces to non-official members of this Council. He has rightly surmised that this is due to the present scarcity of paper, but if it had been felt that the effect of these orders would be to deprive Hon'ble Members of all means of knowing what was going on in the Sister Councils of India, I can assure the Hon'ble Member that the order would never have been passed. As a matter of fact it was felt that all important questions and answers, all important debates and important speeches are reported in the daily Press, and that any member who wishes to

[*Mr. Thompson.*]

study the proceedings in greater detail can always obtain a copy in the Council Library. At the same time if the majority of non-official members feel that the sacrifice which they have been asked to make temporarily during the continuance of the present scarcity of paper is greater than they should be asked to make, having regard to the public interests, the orders will be reconsidered.

"I must congratulate the Hon'ble Sardar Bahadur Gajjan Singh and the Hon'ble Chaudhri Lal Chand on the persistence with which they have pressed the claims of the agricultural classes for employment in the Civil Departments of Government. At the same time the attitude that has been taken up by the Hon'ble Chaudhri is one which perhaps will not appeal so much to the generality of Members of the Council as the broader issue about the employment of agricultural classes as a whole. The Hon'ble Chaudhri has pressed the claims of the Jats, but I venture to think that what the Council will desire to consider is not so much the claims to employment of a single class of agriculturists in the Province, as the way in which increasing recognition is being given to their growing fitness for civil employment. On this subject I should like to refer to the answer which was given at the last meeting of this Council—

"'The Lieutenant-Governor believes that there is no Province in India which can compare with the Punjab in the extent to which zamindars are employed in Government service from the rank of patwari and constable upwards.'

"The figures given in my answer to a question asked by the Hon'ble Chaudhri Lal Chand will show that more than 20 per cent. of the Sub-Judges, 28 per cent. of the Munsifs and 50 per cent. of the Revenue Assistants are members of the agricultural classes, while nearly 40 per cent. of the whole Provincial Civil Service are agriculturists.

"It would be easy—as I said on that occasion—to multiply these figures. But I sometimes feel that information which is given in statistical form in answer to questions in this Council very often fails to produce any very clearly defined impression. The fact of the matter is that statistical information is really intended for the study and not for the Council Chamber and that statistics yield their meaning only to careful study. A tabular statement was given by the Hon'ble Mr. Fagan in reply to the question put by the Hon'ble Sardar Bahadur Partab Singh at the last meeting. That statement showed, as it was necessary to show if the terms of the question were to be complied with, the exact number of patwaris, kanungos and so on, now employed in the Province who belonged to agricultural tribes. Let me try to put these figures in terms of simple ratios. The statement given by the Hon'ble Mr. Fagan shows that of the patwaris, field and office kanungos, Tahsildars, Extra Assistant Commissioners and Zilladars at present employed in the Province no less than two-fifths or 40 per cent. are members of agricultural tribes, while among Naib Tahsildars the proportion is above 50 per cent. These, gentlemen, are the figures which, I think, will appeal to Hon'ble Members who are, as I have said, interested in the broader issue of the employment of agriculturists rather than in the narrower question which naturally appeals in a special sense to the Hon'ble Chaudhri Lal Chand.

"There is only one other point, Sir, to which I wish to allude. The Hon'ble Mirza Ikram Ullah Khan has congratulated Government on taking the public into their confidence in the matter of the Public Services Commission's Report. Government is going a step further than the Hon'ble gentleman is aware of. The Lieutenant-Governor has decided that as the Provincial Civil Service is very closely affected by the proposals of the Commission, the members of that service should be asked to nominate representatives, one for the Judicial and one for the Executive branch, who will advise Government on the proposals of the Commission which affect the service to which they belong.

[*Mr. Lumsden.*]

The Hon'ble Mr. Lumsden :—"Your Honour, the interesting discussion we have had yesterday and to-day has covered a lot of ground, but there have been few direct attacks on the Budget, and I am obliged with what I must consider to be the forbearance of the non-official Members.

The Hon'ble Mr. Maynard has already dealt at some length with the question of Excise, but as the Hon'ble Malik Muhammad Amin has directly challenged the statement I made in the Financial Memorandum regarding the increase in revenue derived therefrom, I feel I must say a few words in self-defence. I feel some diffidence in doing this before an assemblage which consists so largely of minds trained in the niceties of argument, but I have at least the partial support of one of the legal members of this Council. I might perhaps put the position as I think it is in a syllogism if the Hon'ble Chaudhri Lal Chand will permit me to use his name in such a connection. I can assure him a syllogism is a most respectable thing. We might say for instance that the population of the Punjab is divided into urban and rural; the statistics in connection with drunkenness show that there is no increase of drinking among the urban population, while the Hon'ble Chaudhri Lal Chand has assured us that there is no increase in the numbers of persons consuming liquor among the rural population; therefore there is no increase in the number of people consuming liquor in the Punjab. I admit that the syllogism is not a perfect one because it is open to the Hon'ble Malik Muhammad Amin to declare that he does not accept the Hon'ble Chaudhri Lal Chand as a final authority. It is also open for him to say that statistics can be used to prove anything. He might even go as far as to say that the increase in drunkenness is due to the large increase in the number of consumers, which prevents any single man getting too much. But in case he is not prepared to accept this position, I might man briefly indicate the reasons which led to the statement I made. The statement runs as follows :—

> "'There appear to be no grounds for supposing that, in spite of the efforts of temperance societies and reformers, and the various restrictions placed by Government on the sale at fairs, the liquor habit is spreading. The increased consumption appears to be due to the fact that habitual consumers, in consequence of the high prices of the kharif harvest, have been able to spend more money on this luxury.'

"In the first place I must point out it is not a statement of fact. The statement is very carefully worded, it merely gives the results of all the calculations made on the subject. As regards the first part, that there appeared to be no grounds for supposing that the liquor habit had been spreading, the words were based upon the absence of any increased demand for the opening of shops in new areas, or even of increased demand for extra shops in the area already supplied. I have seen the reports of various temperance societies. There is nothing in any of the reports to indicate that the temperance reformers, who are presumably working in close connection with the subject, saw any reason to believe that the drinking habit was spreading. Then as regards the view that the increased consumption was due simply to the habitual consumers having extra money in their pockets, that result was based on a number of different factors. In the first place the figures of the previous year with which the comparison is made were exceptional figures. It is a well known fact that when there are poor harvests and money is not plentiful, experience has shown that the man who habitually or ordinarily consumes spirits is able, unlike the opium-eater, to reduce his consumption accordingly. In the second place there have been extra efforts made during the past year or so to reduce illicit distillation. There is no doubt that these efforts have the effect of driving a certain number of consumers of illicit liquor to take to liquor upon which

[Mr. Lumsden.]

duty has been paid, and consequently the revenue derived therefrom is increased. Further, as I have already mentioned, there has been a steady decrease in the number of convictions for drunkenness from which I think we may assume, to some extent at least, that there is no great spread of the drinking habit. There is another factor which also deserves mention, and that is, that owing to freightage and other difficulties connected with the war, the supplies of imported spirit have both been scarce and expensive, and it is probable that a certain number of persons who had been using the imported article have, for these reasons, been forced to consume the Indian made article instead. If all these factors be taken into consideration and a calculation be made as regards the whole number of consumers in the Province and a suitable reduction made for increased duties, I think it will be found that the actual increase is more apparent than real.

"On the subject of education the Hon'ble Chaudhri Lal Chand took exception to the decrease in the number of grants-in-aid given to educational bodies. I think the Hon'ble Member was not a member of the last Council. Had he been, he would have understood the explanation. Just as in the case of the sanitary grants, regarding which I spoke yesterday, the Province received a certain sum of money from the Government of India as special education grants. At the end of 1915-16 only Rs. 9,000 of those grants had been left, and consequently the grants-in-aid for buildings are now entirely dependent on Provincial resources. The Hon'ble Members will easily understand that a loss of two or three lakhs per annum formerly available for this head must involve a certain reduction in expenditure.

"One Hon'ble Member, I think the Hon'ble Pandit Jowahir Lal, had some similar remarks as regards the head Medical. He animadverted on the reduction under that head. Reduction however occurs only under the head Hospitals and Dispensaries, and is due to the fact that in the figure upon which the Hon'ble Member has relied there is an exceptional debit of Rs. 2,73,000 towards the King Edward Memorial Fund. That was a debit of quite an exceptional character, and if allowance be made for this exceptional item, it will be seen that the Budget for next year is rather higher than that to which the Pandit referred.

"I do not think there are any other points of detail to which I need refer. The general position is on the whole satisfactory. We have been able to budget this year on a fairly generous scale, and we have a considerable provincial balance on which to fall back should any unforeseen troubles arise. At the same time it would be quite erroneous for the Hon'ble Members to go away with the idea that there is any amount of money to spare. The fact must not be overlooked that in our present income is included a very considerable portion of capital. There are large returns at present from the sale of waste lands and sites, and various things of that kind which are finite in character, and when that source of income is exhausted, it will be necessary to reduce expenditure or find some other methods of supplying the money. The non-official members will perhaps excuse me for saying that their attitude in the matter of finance seems to be somewhat inconsistent. On the one hand they urge extra expenditure under various heads, specially Education, Sanitation and the like, and on the other they desire to abolish the useful income under Excise, and also to curtail materially the head Land Revenue. I must say that in listening to yesterday's debate, it seemed to me that very few Hon'ble Members had really considered the financial aspect of the question at all. We are very largely dependent in this Province at the present time at least on the proceeds from the land, and if we were to sacrifice in any way our rights under that head, it would certainly involve very considerable curtailment of what the Hon'ble Members rightly regard as progressive expenditure. The heads that would have to suffer

[*Mr. Lumsden.*]

would certainly be those heads which are capable of large expansion. Incidentally I might mention, for the information of the Hon'ble Members who represent district boards, that had the Resolution yesterday been passed and carried into effect it would have had a very serious effect on district board finances, because, as Hon'ble Members are no doubt aware, the income of district boards is largely dependent upon the local rate which in turn is a fixed ratio on the land revenue The Hon'ble Mr. Bhagat Ram had a few words to say about the War Loan I can assure the Hon'ble Member that Government is extremely anxious to do all it can to secure subscriptions without the use of any sort of pressure, and that if the Hon'ble Member can oblige us with any suggestions, he can feel confident that they will be most carefully considered.

"No reference was made in the course of the discussion to the system under which the Financial Memorandum is prepared on the figures of the second edition instead of, as formerly, on the final edition. I presume therefore that members are satisfied with the change. It has, of course, the great advantage that it is possible to place the Memo. in the hands of members some days before the date of the first meeting, connected with the budget when the Financial Statement is presented, so that members may be able to gain information as to its contents. On the other hand, it has two disadvantages. In the first place it involves a certain amount of extra pressure on the Finance Department at a time when they are already working to the full extent of their powers, and in the second place if there is any change in the third edition, as occasionally happens, and as happened this year, the figures of the Financial Memo. do not correspond with the final revised statement However, on the whole, judging by the absence of any comment on the question, I presume that members prefer that this new system should continue.

"In conclusion, I have only to express my thanks to the non-official Members who have been so kind as to offer me congratulations on the results of my labours. Even in normal times the position of the Finance Secretary during the cold weather is by no means a happy one, and during the last season when a lot of extra work was thrown upon him his lot was far from enviable. But I must remind Hon'ble Members that the Finance Secretary is very largely dependent on the assistance afforded him by his Under-Secretary and his office generally. As regards the Under-Secretary, Mr. Barry, who is new to his work and who consequently possibly had to do more research than a man with more experience would have had to do, I can only assure Hon'ble Members that if Mr. Barry had been a coolie in any of the mills in India the authorities controlling his employment would certainly have got into serious trouble. However, I feel that the way in which the Budget has been received will be some reward to him for all his hours of extra work, and I shall be careful to pass on to him his fair share of the kind remarks you have made."

His Honour the President :—

"I.—FINANCIAL SITUATION.

"GENTLEMEN,—I can join Hon'ble Members in contemplating the favourable financial results of the past year with the more satisfaction, because I am able to say to the Committee and particularly to the Financial Secretary 'I told you so.'

"The Committee may remember that last year when discussing the estimates I said if the Financial Secretary erred at all he erred on the side of caution, and that as a Scotsman and a financier he had a double dose of that quality. I also told you that, though an optimist myself, especially where the Punjab is concerned, belonging to a nationality which has never shown much financial aptitude, I reluctantly deferred to his more sober views, but time

[*The President.*]

would show which of us was right. Well, time has shown that I was right. Our income has been 38 lakhs above and our expenditure 10 lakhs below what was anticipated, and we finished the year with the tidy surplus of 103 lakhs instead of the 55 lakhs estimated. Mr. Lumsden at the last meeting offered many good explanations for the large variations which no doubt have convinced many, perhaps most, of us that our good fortune is the result of a series of happy accidents.

2. "We may accept that, but we should also accept the proverb that 'Fortune favours the brave.' Anyhow for the coming year we have taken our courage in both hands and boldly budgetted for an income of 513 lakhs—4 lakhs above that of the year just closed and 24 lakhs above that of the preceding year. At the same time we have budgetted for an expenditure of 510 lakhs—40 lakhs above that of last year and 32 lakhs above that of 1915-16, which will leave us with a closing balance of 103 lakhs. That balance may appear large, but I am glad to say no Member has criticised it adversely, and in these days of War and sudden emergencies it is wise to have in reserve a big balance to exercise a steadying influence on the money market and enable Government to meet without serious embarrassment any unexpected calls, such as fodder freight concessions, compensation for dearness of grain, or large suspensions of land revenue.

"The budget proposals this year have been subjected to a very searching scrutiny by the Finance Sub-Committee which now contains 5 non-official Members, and I take this opportunity of acknowledging the value of their work, especially in the disposal of what is known as unallotted expenditure.

3. "Hon'ble Members have admitted that in our proposed expenditure of 503 lakhs we are making liberal provisions—considering the restrictions of War finance—for all the essentials of progressive administration. The chief gainer is the Public Works Department, Buildings and Roads Branch. The pre-war budget of that useful but much criticised Department—which as you know is now being tested in the fiery crucible of a special Commission—was 84 lakhs; last year it was cut down to 40 lakhs, and this year we have raised it to 54.

4. "Our growing solicitude for agriculture is evidenced by an increase from 12½ to 24½ lakhs, but as has been explained no less than Rs 10,70,000 of this is a non-recurring assignment which we owe to the generosity of the Imperial Government in giving us half of the profits on the Wheat Export Scheme. That grant is a recognition of the part the Province has played in providing from the surplus some of the food supply of the Empire when at war: it is also a refutation of the cry that the Punjab has been denuded for the benefit of the United Kingdom, for as you are aware the export has been carefully limited and controlled, so that the Indian consumer should not suffer from an undue inflation of prices. The result of that wise policy is that while every country at war and nearly all neutrals are suffering serious hardship from the enormous increase in food prices due to reduced production and freight difficulties, our prices, in spite of two poor spring harvests in succession, are little above the normal. But to return to the subject of agriculture, which has been commented on by most speakers, I may explain that the expenditure of the special grant will be spread over two or three years and will be utilized on schemes of agricultural development for which the Province offers such scope, on the extension of agricultural education in the widest sense of the word, and the reclamation of waste lands which as the Hon'ble Mr. Craik has explained, will be of lasting benefit to the Province. After all, though we are looking forward to an era of industrial expansion in the near future when the Royal Commission on Industries has formulated its proposals, Arms and Agriculture must for many years continue to be our main industries. In the sphere of Arms His Excellency the Viceroy's public utterance in last week's

[*The President.*]

Darbar showed that we are easily '*primus in Indes.*' Our rural classes have an equal aptitude in agriculture, and our agricultural programme aims at giving effect to His Excellency's wise counsel and adopting the various steps for agricultural improvement. These are :—

(1) The research of the Scientist, which is being carried out at the Lyallpur College and the various Experimental Farms.

(2) Demonstration of the research results by the Agricultural Department through its demonstration farms by the issue of selected seed, by instruction in improved methods, and in the use of improved appliances.

(3) The intelligent activity of the cultivator in bringing the seed sown by Science to fruition in the ground.

"The presence of the Director of Agriculture in this Council is only one of many indications of the earnest desire of Government to foster and organize our capital industry, and I am as anxious as he is that Hon'ble Members, many of whom are keen and practical agriculturists, should see for themselves what is being achieved at our College and Farms at Lyallpur, Hissar and Gurdaspur, and, when convinced by personal inspection of the soundness of our theory and practice, should preach the gospel of agricultural reform in their constituencies. I am sure it is gratifying to the Director to hear the testimony which has been paid to the admirable work that is being done in the Veterinary College which was visited by Members this morning.

5. "Education and Agriculture are often contrasted as if they were mutually hostile and inconsistent. Popular opinion, I should perhaps say popular prejudice, in certain parts of the Punjab still holds that a little learning is a dangerous thing for the man behind the plough, as it tends to make him despise manual labour or to unfit him for it. That is not the language of any Member of this Council, but it is often heard outside. I have never held with these views myself, though I admit some colour has been given to them in the past by the system of education in all stages from the Primary School to the University being too literary and too much divorced from the facts and practice of every-day life. To this defect are due the many and lamentable failures of our educational system who find themselves after years of study in the position of the unjust Steward in the Bible—'To dig I am unable, to beg I am ashamed.' The Council will be glad to hear that we contemplate a determined effort to reconcile education and agriculture. We propose to tackle the problem at the top and at the bottom,—at the bottom by making our primary schools more practical and more suited to agricultural needs and convenience—a matter which will come up for discussion at the Educational Conference to be held this week; at the top by affiliating the Lyallpur College, which is now doing such splendid work, to the Punjab University and by establishing a Faculty of Agriculture. The University has accepted the principle of the scheme and the details are now being worked out. A year hence, I hope to be in a position to say that the Faculty is established, the affiliation complete, and that agriculture has been raised to its proper status in the sphere of education to the great benefit of the University, which it will bring into closer touch with rural life and agricultural conditions, and to the great advantage of the educated classes who now seek and often seek in vain for a practical outlet for their abilities. Here I may explain in reply to a remark by an Hon'ble Member as to the difficulties placed in the way of acquisition of land by urban inhabitants owing to the Land Alienation Act and Pre-emption Act, that public auctions of Government land are periodically held at Montgomery, and that applications for purchase at market rates by private treaty can be made to the Financial Commissioner. I need say no more about education, except that apart from the liberal grants for buildings in the Public Works budget

[*The President.*]

it too benefits by our brighter financial outlook to the extent of some 4 lakhs, of which Rs. 1,70,000 represents the recurring Imperial grant for the improvement of the pay and training of teachers, and the proposed expenditure of 46½ lakhs far surpasses that of any previous year.

"I was also interested in hearing the remarks about free and compulsory primary education which fell from certain Members representing agricultural interests. I may point out, however, that in practice primary education in the Punjab is almost free at present and is certainly free for agriculturists. It is calculated that only between 10 and 15 per cent. of those attending primary schools pay fees, and the total amount paid in fees in primary schools falls short of a lakh of rupees per annum. Education is, therefore, at present almost practically free, and as regards making it compulsory, the position was examined some years ago. At that time local bodies—for primary education is in the hands of Local Bodies, though Government bears nearly two-thirds of the cost—were on the whole unfavourably disposed to the proposal. But Government will have no objection to having the matter ventilated again, and if certain Local Bodies think their local areas are suited for free and compulsory education and they are ready to undertake the responsibility of introducing it, Government will be willing to consider the question of giving effect to their wishes, but it would have to be satisfied that there was a strong majority of public opinion behind the proposal, and that the machinery for working it was adequate.

6. "Our Police budget for the year just closed showed a net addition of some 2½ lakhs for increasing the pay of the rank and file. That measure which met with the cordial support of Hon'ble Members has amply justified itself by giving us a more contented and efficient force whose services to the State and the public were the subject of a special and generous reference in His Excellency the Viceroy's Darbar speech. The success which attended that measure has encouraged us to go on with the ambitious scheme for the reformation and settlement of the criminal tribes. I referred at some length to that scheme at the September meeting, and need not go over the ground again. Since then the Government of India have sanctioned our proceeding with the scheme. We have provided Rs. 2,30,000 in this year's budget and a good beginning has already been made. The nomad criminal tribes have been registered and restricted for the present to the areas in which they were found on 5th January. Some 500 families have already been established under Government supervision at the Dhariwal Mills, where the Company is providing them with remunerative labour, and some hundreds of the most refractory have been moved into the reformatory settlement at Amritsar, where they are to be taught some honest means of livelihood.

"I may also explain, with reference to the suggestion of an Hon'ble Member that money should be spent on the education of members of these tribes, that the whole scheme of reform of criminal tribes is one of education for both young and old. However, I may point out that our scheme includes a very large school in the Ludhiana District, where some 500 of the younger members of criminal tribes will be specially taught apart from their parents. The initial difficulties are great. To adopt the Bible quotation I have already cited, the motto of a number of these tribes is 'To work I am unwilling, to steal I am not ashamed.' But as they find that crime does not pay they are taking, though reluctantly, to work. We propose to multiply those industrial settlements as our resources allow and philanthropic agencies come forward to undertake their supervision, for we wish to eliminate police control.

"As a final and crowning reward for those who have proved their desire and ability to reform themselves we have reserved 10,000 acres of land

[*The President.*]

for agricultural settlements on the Lower Bari Doab Canal. Before the year is over I hope that Pandit Hari Kishen Kaul, the zealous and capable officer in charge of the scheme, will be in a position to invite Hon'ble Members to see for themselves what progress has been made.

7. "The head that bulks largest on the revenue and expenditure side of our accounts is Irrigation. Our Provincial share of both is one-half, and that is estimated to yield us a revenue of 197 lakhs (including land revenue due to irrigation), with an expenditure of 88 lakhs, or a net income of 109 lakhs. This year, as last year, the failure of the winter rains has thrown a tremendous strain on our canal supplies : this year, as last, the unprecedentedly low rivers aggravated the difficulties of the Irrigation Officers in meeting the intensely keen demand for water. I may say that the increase is not due to spreading out the supply of old existing canals, but rather to the extension of new canals. But our officers' growing capacity to extract the highest duty from the scanty supplies has enabled them to surmount those difficulties, and in the late kharif and present rabi harvest our canals have irrigated over 93 lakhs of acres against an average of 83 lakhs in the preceding four years. In the present rabi the area irrigated is 58½ lakhs of acres against 57 lakhs last year, and though the crop will naturally fall short of what it would have been had the canal irrigation been assisted by winter rains, we may count on a fair all-round outturn; and it is not too much to say that this year, as last, the canals have stood between the Province and famine. It is therefore our duty to neglect no means of utilizing the natural advantages with which Providence has endowed this Province and we are carefully investigating schemes for further canal extension, *viz.*, (1) the storage dam for increasing the cold weather supplies of the Jhelum and Sirhind Canals—that is particularly necessary in order to extend irrigation in the South-East Punjab, where as pointed out by the Hon'ble Pandit Jawahir Lal the harvests are now so often precarious ; (2) the Havelian scheme for further utilizing the combined water of the Jhelum and Chenab below their junction which would meet the difficulty regarding the Sidhnai supply referred to by the Hon'ble Mr. Ram Saran Das ; and (3) the great project for irrigating the Sind Sagar Doab by a canal taken out from the Indus at Kalabagh. Mr. Fagan, Financial Commissioner, and I have recently made separate tours over that tract and we both have arrived at the conclusion that the prospects of the scheme are more favourable than anticipated.

"Even if as I hope and believe all these schemes are found feasible, it will take time to elaborate them and still more time to finance and construct them. But we have the satisfaction of knowing that vast potentialities of canal extension still exist, and that the present generation may see an expansion of canal irrigation almost as great as that which under our eyes has transformed the *Jangal* into *Mangal*, to use the homely language of the Jat.

8. "I need only add one remark more about the budget. We hope to raise in the Province a total of 922 lakhs, of which the Government of India takes 409 lakhs for Imperial purposes, leaving us 513 lakhs. Of this we expect to spend 510 lakhs and to finish the year with a balance of 106 lakhs.

"II.—ECONOMIC SITUATION.

9. "Now a few words about the economic situation. An unusually favourable monsoon eased the strain which we were experiencing this time last year, and gave us abundant fodder, good crops of sugarcane, rice and cotton, but disappointing yields of the other food crops. It also gave us an excellent start for the rabi and 11 millions acres of wheat alone were sown—a million more than in the previous year.

"Unfortunately, as Hon'ble Members have remarked, the promise of a bumper harvest was again marred by the failure of the winter rains. On

[*The President.*]

unirrigated land we cannot count on a yield of more than 4 to 8 annas, while on the 8 millions acres irrigated by wells and canals we hope for a yield little short of the normal. Nearly all other Provinces have, however, been favoured with a good rabi harvest. This has had a steadying effect on prices and will also reduce the demand on our stocks of food grains and fodder. Government is carefully watching the situation and, as in the past, may be trusted to see that the demands on the Province for export shall not exceed the surplus which may reasonably be disposed of, and that the interests of the consumer are considered no less than those of the producer. We here in India as so many members have stated are perhaps suffering less from high prices and increased taxation than any other country at war, and I am confident that the burden, such as it is, will be cheerfully borne. Fortunately wages are high and the demand for labour considerable, and I believe that the home remittances from the Punjabis serving over-seas in the Army or auxiliary forces—whose number is at least 100,000—amount to several lakhs of rupees monthly. There is therefore no such cause for anxiety as there was a year ago, but should the occasion demand it Government will be ready to relieve distress by granting concession rates for fodder to localities where supplies are scarce, and by liberal suspensions of land revenue where the harvests are much below the average.

"This year again we can congratulate ourselves on the almost complete absence of plague. In 1916 the mortality from plague was only 4,141 as compared with 242,000 in 1915. The total deaths in the first quarter of the year were only 1,129 as against 1,870 in the same quarter of last year and nearly 100,000 in the first quarter of 1915. There is much ground for thankfulness in these figures. The War is no doubt taking heavy toll of our manhood. At a rough estimate the death casualties for the Province now amount to about 10,000, but that sacrifice in the cause of the Empire is one which the Punjab does not grudge, and as His Excellency the Viceroy assured us in his Durbar speech last week no efforts are being spared to alleviate by grants of pension on a scale which has been largely increased of late and assistance from the relief funds the sad lot of those who have lost their bread winners.

III.—INDUSTRIAL SITUATION.

10. "At the March meeting the Director of Industries gave a brief summary of what is being done by Government to assist industrial development, and many references have been made to the same subject in this debate. I need not repeat what he said, but would merely invite the attention of those who may be disappointed at the rate of progress to two facts :—

(1) "Our policy within the Province must depend largely on the advice and recommendations of the Royal Commission on Industries which will, we hope, examine conditions in this Province next cold weather.

(2) "It must also depend on the result of the deliberations of the Committee representing all parts of the British Empire, including India, which is to meet in London at an early date to examine the broader aspects of Imperial fiscal policy. When the general lines of policy have been determined we shall know in what direction we can advance with confidence, and, as His Excellency the Viceroy told us last week, there is no reason why in the industrial revival which, we hope, is before us the Punjab should not—in some directions at least—give the lead to the rest of India.

IV.—POLITICAL SITUATION.

11. "At the budget meetings of the last 2 years I had a good deal to say about the political situation. This year fortunately I need not say much. His Excellency in his Durbar speech last week was able to congratulate the people and the administration on the fact that their mutual good under-

[*The President.*]

standing and spirit of co-operation had enabled the Province to weather successfully the storms of the last 3 years, and that at the present moment the tranquillity of the Province is far greater than it has been since the war broke out or at any recent period before the war commenced. The Council may be interested to hear some figures bearing on this point.

12. "The first thing that struck me when I returned to the Province 4 years ago was the alarming increase in violent and serious crime, and believing that the first essential of good Government is that people should be able to go safely about their business by day and sleep securely in their houses by night, I have steadily endeavoured to make the people and officers of Government realize that it was all important to secure those objects. I am glad to be in a position to say that though there is still much serious crime its volume is being steadily reduced.

Take the case of murders –

1912	1913	1914	1915	1916
670	627	646	612	582

The improvement has not been great, about 10 per cent., but it has been steady.

The surest index of public tranquillity is the number of dacoities. The figures are -

1912	1913	1914	1915	Average	1916
128	142	140	287	174	110

"The improvement has been progressive, and last year in the first quarter the figures were 62 : this year they have dropped to 26. The enterprising burglar is perhaps the most serious menace to property and domestic security. Between 1912 and 1915 the number of burglaries ranged between 17,000 and 18,500 and averaged 17,714. In 1916 the figure has fallen to 14,873—about 3,000 cases—a drop of one-sixth. The total number of offences reported to the police in the same 4 years 1912—1915 varied between 44,000 and 46,000 and averaged 45,000. In 1916 there were only 39,000—a decrease of 6,000 cases or about 14 per cent. I may say that the improvement has so far been steadily maintained in the present year.

"Considering the unsettled conditions we have been passing through I think those results are eminently satisfactory, and we are justified in saying that the active co-operation of the people with the police and the criminal administration generally has enabled us to roll back the steadily rising tide of crime which a few years ago was a menace to the security of the Province and a blot on its good name.

13. "Turning to political crime we can congratulate ourselves on the fact that there has been no new outbreak of any kind. It is true that two or three more conspiracy cases have come before the Special Tribunals, but these had to deal with a small number of accused persons composed of absconders in the earlier trials or of men whose complicity in the outbreak of 1914-15 was established at a later date. The thorough investigations into those cases and the admirable judgments of the Tribunals have, I think, made it clear to the public that the conspiracy was even more ambitious and far-reaching than we had at first believed, that certain phases of it received active encouragement and financial support from Germany, that originating from Berlin the net-work extended in one direction through the United States and Canada, the Philippines and the Far Eastern Ports to Siam and Burma, and on the other side through Constantinople to Persia and Afghanistan. Our enemies had laid their plots skilfully, and many of their agents were dangerous and desperate

[*The President.*]

men ready for any evil enterprise, but in this as in so many other cases their judgment was blind. To meet with any success it was essential that a considerable portion of the people here should join in their nefarious designs : to their disappointment they found the overwhelming majority of the people of the Punjab actively loyal to the Government and eager to support the cause of law and order. (Cheers). Hence when the conspiracy passed from the stage of plotting to that of action it was promptly suppressed and the movement speedily collapsed.

" I summarise here for your information the final results of the four conspiracy trials before Special Tribunals. 165 persons were dealt with, 136 were convicted, in nearly all cases of offences punishable with death. In 20 cases the death sentence has been inflicted, 58 persons have been transported life, 58 to transportation for a shorter term or to imprisonment. In 115 cases for feiture of property was ordered, but in 61 of those cases the order was remitted by Government generally on the recommendation of the Tribunals.

14. " Now that practically all the most dangerous members of the revolutionary movement have been brought to justice, it has been possible for Government to proceed with the policy of dealing leniently with their dupes and with those who were only slightly involved. Last year I told the Council that of the 2/2 returned emigrants who had been interned in jail under the Ingress Act only 134 were then under detention. It was found necessary during the year ending 31st March to intern 20 more in jail, making a total of 154. On the other hand, we have released conditionally or unconditionally 103 men who showed signs of having returned to sane ideas, and only 51 are now under detention. These 51 men have a thoroughly bad record, and we are not yet satisfied that they have abandoned their anarchist and revolutionary designs. When we are so satisfied we shall have no hesitation in restoring them to liberty, but meantime it is not in the interests of public order to set them free. Altogether some 8,000 emigrants have returned to the Punjab from the United States, Canada and the Far East since the war began. It is notorious that determined efforts were made by the revolutionary organisation to bring all those men when outside India into the Ghadr Conspiracy. In the great majority of cases the pernicious teaching produced no effect, and in about 6,000 cases no special action was required or at least no special action was taken by Government. In some 1,500 cases as a precautionary measure it was found desirable on the advice of the local Sikh committees to restrict the returned men to their villages, and in some cases security was also taken. Our leniency was sometimes abused as a score or more defied the restriction orders and took an active part in the revolutionary movement of two years age. Those men have been brought to justice. The great majority however settled down peaceably, and acting on the advice of the local officers and the recommendations of the Sikh committee, which have been such a help to us in this matter, as the restriction orders are being steadily cancelled.

" Here too the Council may like to have exact figures. The total number under restriction in villages was 1,534. During the year 91 more were restricted, bringing the total to 1,625. We have already released unconditionally from all restrictions 700, and 925 are still under restriction. I hope in the course of the present year it will be possible for us to dispense with all restrictive measures in the great majority of these cases. To complete the tale of our preventive action I may add that there are also 98 persons restricted under the Defence of India Act generally to their own villages.

" Except for the misdeeds of a few dacoit gangs in Ferozepore, which include a few of the most desperate of the returned emigrants, the Central Punjab which 2 years ago was a storm centre is now absolutely tranquil, and there is every reason to hope that it will remain so.

[*The President.*]

15. "In the 3 districts of the South-West Punjab which were in such a lawless state 2 years ago owing the belief of a large portion of the ignorant Muhammadan peasantry that the power of Government was broken and that they might set up their own form of Home Rule, peace and harmony now reign, the punitive police were removed six months ago, the local notables who were temporarily removed from the districts for misbehaviour have been allowed to return, accounts have been settled by local arbitration boards between the Muhammadan peasantry and the Hindu creditors, and the relations between the two are now quite normal. I wish again to congratulate the leaders of both communities on their co-operation with the administration to produce these good results.

16. "Of so-called political movements another which I may refer to, of which little has been said and little has appeared in the press, was an attempt made within the last year by certain agencies outside the Province to arouse a hostile and anti-British feeling among the Muhammadan community. Those agencies like the leaders of the Ghadr movement were in touch on one side with the King Emperor's enemies in the West and on the other with the fanatical elements in the trans-frontier tribes and the Hindustani Colony beyond the North-West Frontier. They had also some sympathisers in British India, but as far as I know few only, very few indeed, in this Province. The Muhammadan community as a whole has proved itself as staunchly loyal in opposing these machinations as the Sikhs and Hindus of the Province showed themselves to the Ghadr movement of 2 years ago.

"This latest conspiracy was nipped in the bud before any overt acts in pursuance of it were committed in this Province. Some 13 of the local agents and sympathisers were arrested and temporarily interned under the Defence of India and Ingress Acts, but all of these have since been released on furnishing security, five being restricted to certain areas, and so far there has been no necessity of adopting sterner measures.

17. "I have perhaps said enough to prove that while Government has every reason to rely on the tried loyalty and practical common sense of the people of the Province it is imperative to remain on the watch and carefully to investigate any movement or agitation which might endanger that public tranquillity which we have hitherto succeeded in preserving.

"That brings me to the question of the Home Rule propaganda.

Honourable members will remember that some 2 months ago my Government passed orders forbidding two gentlemen who were prominently identified with that propaganda from entering the Province. I took that action not because I desire to stifle or repress any reasonable political discussion, but because I was and am convinced that an agitation for Home Rule in this Province on the lines advocated by the leaders of the movement and as it would be interpreted by those to whom it would be addressed would stir up the dying embers of the revolutionary fires which we have almost succeeded in extinguishing, and set parts of the Province in a blaze once more. I desire to make the attitude of Government in this matter quite clear. Government while opposed to any sudden or catastrophic constitutional change recognises that among a large section of the community there is a growing desire and a natural desire for an increased measure of self-government.

"His Excellency the Viceroy in the Imperial Council on 7th February formally stated that the 'expediency of broadening the basis of Government and the demand of Indians to play a greater part in the conduct of affairs in this country are not matters which have escaped our attention.' He added that proposals had been submitted to the Home Government and asked the Council to remember that the consideration of certain constitutional questions

[*The President.*]

affecting a portion of the Empire might have to yield place for a time to the more urgent task of so prosecuting the war as to ensure the preservation of the Empire.

18. "But, gentlemen, the increasing measure of self-government by steady and orderly change for which this country will fit itself as education spreads, as causes of disunion diminish and as large numbers of the vast population gain political experience, is something very far from the sudden upheaval, and the startling transfer of political authority into ignorant and inexperienced hands, which the protagonists of Home Rule contemplated in their extravagant demands. Such changes would be as revolutionary in their character and I believe as subversive of the existing constitution as those which the Ghadr emissaries endeavoured to bring about. Indeed it is not without significance to find that the watch-word of the thousands who participated in the dacoities of the South-West Punjab two years ago and of many of the men who fomented the Ghadr Conspiracy on the Pacific Coast was *Swaraj* or Home Rule, and that the hundreds of emigrants who returned to the Punjab to pread rebellion in the Province by fire and sword claimed that their object was to establish Home Rule. It may be urged that this was the crude interpretation of a legitimate and constitutional ideal by ignorant men. That may be so; but what we have to consider is not the ideal in the mind of the political philosopher in his arm chair or the journalist at his desk, but the ideal conveyed to the average man, and we have had positive proof based on judicial findings of several experienced Tribunals that of the thousands of Punjabis to whom the *Swaraj* or Home Rule doctrine was preached in America some hundreds at least set themselves as early as possible to realize that ideal by the sword, the pistol and the bomb. Take even a more convincing case.

"The so-called "Dr." Mathra Singh who recently suffered the extreme penalty of the law was one of the most active and dangerous of the revolutionary leaders. He was the expert bomb-maker, he was also a man widely travelled and of superior education, very different from the ignorant dupes whom he enmeshed in the conspiracy. Yet this man though his hands were steeped in crime asserted to the last that he was merely acting as an advocate of Home Rule. We have to judge men not by their words but by their acts: we have to judge movements not by the ideals that perhaps inspire their leaders, but by the results they have produced or are likely to produce on the community. Applying those tests can any reasonable man say that the Home Rule propaganda is one which could be preached in the Punjab to-day without serious danger to the public peace and to the stability of the Government?

19. "One more remark before I leave this subject.

The case of Home Rule for Ireland is often cited as an argument in their favour by those who advocate Home Rule for India. At the risk of entering into the thorny field of Irish politics I may say there is no analogy between the two cases.

"The Home Rule movement in Ireland aimed at the restoration of the status—a separate legislature and a separate executive, though with limited powers—which Ireland had enjoyed for centuries down to the Union of 1800. The great majority of the Irish people supported the movement, and many of those who wished well to Ireland, even if they did not count on any material advantages from Home Rule, were inclined to favour the scheme on sentimental and historical grounds, and looked forward to the time when the softening of racial and religious asperities would enable all classes to combine for the restoration and the successful working of the system of self-government which in one form or another Ireland had for centuries enjoyed. That was a lofty and a generous ideal. Unfortunately, the nearer it came to realisation, the greater became the practical difficulties; the old feuds and factions were revived with

[*The President.*]

increasing bitterness and threatened Civil War. A year ago one section of the supporters of Irish *Swaraj* (the Sinn Fein or Swadeshists) following in the footsteps of our Punjabi Swarajists allied themselves with the King's enemies and brought about an abortive rebellion. That was speedily suppressed, but it has left a fatal legacy of distrust and ill-feeling which all good Irishmen whatever their creed or politics deplore, for it has prevented Ireland from bearing the full share in the defence of the Empire. Well, gentlemen, the conclusion I would ask you to draw is this. If the Home Rule movement after a hundred years of agitation has so far produced no better results among a people fairly enlightened and homogeneous, in a country no larger or more populous than a single division in the Punjab, what result can we expect from it in this vast continent, with its infinite variety of races, creeds and traditions, and its appalling inequalities in social and political development ? What results would we expect from it even in our own Province ? In the matter of Home Rule I fear the case of Ireland in so far as it is analogous at all conveys to us a lesson and a warning. Anyhow I may venture to say that practical politicians—and practical common sense is rightly classed as a Punjab virtue—will for many years to come find ample occupation with such problems as the extension of local self-government, the reform of the public services, the improvement of agriculture and industries, the adaptation of our system of education to the needs of the people, the reforms of the criminal and the uplifting of the depressed classes of the community. Government desires and invites the co-operation of all classes in handling those problems, and their solution, I need hardly say, will be a more genuine advance in the direction of self-government than the pursuit of the chimera of Home Rule, a pursuit which is likely to prejudice rather than to benefit the cause of political development in India.

V.—INTERNAL ADMINISTRATION.

20. "I will say a few words more on the subject of internal administration some points of which I have already touched on. As the Council is aware enquiries have been made as to the expediency of introducing the system of election in 30 municipal committees where the members are still nominated. The enquiry showed that many of these were small outlying towns, some of them decaying, in which there was either no local demand for the elective system or reason to fear that it might arouse local feuds and factions. In 11 cases, however, *viz.*, Bhiwani, Beri, Thanesar, Khushab, Sargodha, Mianwali, Bhakkar, Hazro, Leiah, Alipur, and Dera Ghazi Khan, there appeared to Government to be *primâ facie* grounds for introducing elections. The local officers were informed accordingly, and an opportunity for objection was kept open to the end of February. In deference to the strong objections raised by the Tumandars and leading Hindus and Muhammadans of Dera Ghazi Khan—where the elective system has never obtained—Government has decided not to press the matter there. The remaining cases have not yet been dealt with, but unless strong local objections are raised the system will be introduced.

"In regard to district boards the question of introducing the elective system in the districts of the Multan and Rawalpindi Divisions where it is not yet in force is being examined.

"At the same time action is being taken on the suggestion of an Honourable Member, Sardar Bahadur Gajjan Singh, to re-examine for the whole Province the present constitution of the district boards, the electoral areas, number of nominated and elected members, adequacy of the representation with reference to area, population, and revenue. The object is to revise the constitution of the boards where necessary so as to make them more truly representative of the classes they stand for, and thereby create more interest in their working.

[*The President.*]

"The first step towards this is to improve the stability of their finances. With this view, as the Council has already been informed, a system of consolidated grants-in-aid has been already worked out for the boards of the Rawalpindi and Ambala Divisions, and will soon be applied to the remaining divisions. These grants are liberal in themselves and can be further supplemented by special grants from funds placed at the disposal of the Commissioner. When the question of grants has been settled the question of removing as far as possible the account and audit restrictions which in some cases needlessly hamper the boards' financial authority will be taken up on broad lines.

"To provide a simple machinery for the administration of small towns whether notified areas or not a Bill has been drafted and circulated for opinions. These will, it is hoped, be received in time to enable the Bill to be introduced at our next Session.

"Here I may remark that the only legislation undertaken during the last year was the Bill to enable district boards to *levy* a cess for local railway extensions—a measure which was abandoned in deference to the objections of the district board representatives to special taxation of one section of the community. The Council will perhaps agree that it is less important to frame new laws than to improve the administration of existing laws.

"Last year I ventured to state that in internal administration the two most pressing and essential objects are the better protection of life and property and the purging of the public services from corruption.

"As I have already explained, I think we have achieved considerable success as regards the former and we are steadily pursuing the latter. At our last meeting Government announced the action taken by Government to bring home to the various departments, to its officials of all grades, and to the public that it would spare no efforts to stamp out bribery, extortion and the taking of unauthorized fees or presents by Government servants. Many remarks which have been made by Hon'ble Members on this subject are most encouraging, and there are hopeful signs that the public conscience is being awakened to the magnitude of this evil (which more than any other brings discredit on the administration) and to the knowledge that Government desires and requires the co-operation of the public to repress it, and you will have seen that in the last year many offenders have been brought to justice.

"The task is no light one, it is the cleansing of an Augæan stable which even the mighty Hercules found no easy matter. But the first step to success is that Government and the public should not shut their eyes to it, but should face it boldly and thus make a united and determined attempt to tackle it. The attitude of Government is clear, but success cannot be obtained without the genuine and vigorous co-operation both of the officials who have an interest in the good name of their various services and of the public whose interest it is to root out from the body politic this poisonous cancer.

21. "Now, gentlemen, a word in regard to—

VI.—THE WAR.

"Gentlemen, we have to remember that we are still at war. Indeed in this Province we need no reminder of that fact. His Excellency the Viceroy in his speech at last week's Darbar bore eloquent and generous testimony to the splendid services of the Princes, Sirdars and people of the Punjab since the war began, and it would be presumptuous on my part to go over the same ground.

"His Excellency told us that since the war began the Punjab had provided 63 % of the recruits raised in India. We must endeavour to maintain that proportion, and you may like to hear the detailed figures. The total num-

[*The President.*]

ber of Punjab recruits to the regular army is in round numbers 1,24,000 and the distribution is roughly as follows :—

Muhammadans of North and South Punjab ...	57,000
Sikhs	38,000
Hindu Jats	10,000
Hindu Dogras	10,000
Hindu Ahirs	3,500
Hindu Gujars	1,500
Brahmins	750
Christians and others	1,250
Total ...	1,24,000

In addition we have supplied some 40,000 to 50,000 men to the auxiliary services, and the Punjabi soldier or follower is now as familiar a figure and I believe as much at home in the highlands of German East Africa, the banks of the Nile and the Tigris, the deserts of Syria, the valleys of Macedonia, and in the battlefields of France as he is in the hills of Rawalpindi and Kangra, the Darbar Sahib at Amritsar, the green fields of the Central Punjab, or the sandy wastes of the south-east.

"The response, though magnificent from the Province as a whole, has however been unequal. In the Ambala Division Ambala and Karnal, in Jullundur, Ferozepore, in Lahore, Lahore and Gujranwala, in Rawalpindi, Shahpur and Mianwali are still backward, while the Multan Division is only now beginning slowly to move. I would again impress upon you as His Excellency the Viceroy said, more men are wanted, not so much to replace casualties in the field, but to meet the wastage due to invaliding, to fill up the new battalions that are being raised, and to enable existing battalions to increase their strength, and the Government looks primarily to our Province to supply them. I am proud to testify to the great services that many Members of this Council are rendering to the cause of recruiting, One Hon'ble Member has given his two sons; another his nephew; a third is doing honorary work in the South Punjab. Those have set a fine example of patriotic duty.

"I would appeal to all Hon'ble Members and through them to the Press and the public that, though the end of the war is at last coming in sight, we should redouble rather than relax our efforts, and prove our Province worthy of the Viceroy's generous description 'a Province of men, the sword arm of the Indian Empire.' I would also invite attention to another remark of His Excellency,—that there can be no better claim to the sympathy and generosity of Government than that which is based on loyal and gallant service in the field.

22. "Apart from the ordinary recruiting, special measures have, as you know, been taken to enlist the services of the educated classes in the defence of the country. The reply to a question asked by an Hon'ble Member has explained how matters stand as regards the University Double Company. I confess to a little disappointment that the response has been so limited especially from the Lahore Colleges, and that the Zamindar class which already fills the ranks of the regular Army has been so largely drawn on, to the extent of half I think, as we had hoped to enlist more men of the urban and professional classes. However in these matters as in politics we must not look for sudden and catastrophic changes : the foundation has been laid on sure ground and progress if not rapid will, I hope, be steady. The young men who have come forward are to be trained in the arduous and responsible duties of a

[*The President.*]

Signaliing Corps, and I am confident that if and when sent to the Front, they will prove themselves worthy sons of the Punjab.

"The reply to a question of the Hon'ble Mr. Fazl-i-Hussain shows the position as regards the Indian Defence Force which it is proposed to raise for internal defence during the war. This is also primarily to be confined to classes not hitherto recruited, and I hope that the Province will provide the 1,000 men required to complete one unit and thereby prove that patriotism and martial spirit are no monopoly of the Zamindar class. It is alleged in some quarters though it has not been stated here, that the provisions of the Arms Act have brought about the decay of martial spirit in this country.

"I do not hold with that argument. Of the hundreds of thousands of Punjabis who form the backbone of the Indian Army I doubt if one in a hundred prior to enlistment had any knowledge of fire-arms, and of the 4½ million new recruits to the British Army probably not one in fifty had ever handled a rifle before the war. But patriotic spirit and military training have made those men into heroes.

23. "There is one other matter connected with the war in which the Province can combine honour with profit *pun nale phallian.* I refer to the War Loan. It is most gratifying as so many Hon'ble Members have remarked, to find that excluding Bengal and Bombay—which in wealth and capital are in a class apart—the Punjab comes above all others in its investments in the Loan. Here, too, we must strive hard to maintain our pride of place Our subscriptions have already exceeded a crore. I have just received a telegram from Sir William Meyer congratulating the Province on the fact. He ends with the words 'well done Punjab.' I replied to him 'we have done well, but hope to do even better,' and I shall be disappointed if the Punjab subscriptions fall short of 2 crores. The loan will remain open up to 15th June, and all interested in the success of the loan in this Province should bestir themselves to ensure that the opportunity for profitable investment is not overlooked by those whom they are in a position to advise or to influence.

24. "Gentlemen, I fear I have detained you over long by this lengthy survey of the past year. It is, I think, one which we can look back on with satisfaction as a period of healthy progress marked by a steady improvement in the intercommunal relations which a few years ago were so strained and by the close and growing co-operation of the people and their leaders and representatives, whether within or without this Council, with the administration. It is hardly necessary to assure the Council and the public that the Government is always willing to consider and, if possible, to give effect to any reasonable and practical proposals for the improvement of the administration, whether made in the Council or elsewhere.

"A notable instance of this during the past year is the decision to raise the Chief Court to the status of a High Court after the war as soon as financial conditions permit—a decision which is in accordance with official and non-official opinion throughout the Province.

"The position of Government in regard to the creation of an Executive Council in the Province, which is a more debateable question, was explained by me at the March meeting and need not be re-stated. It will take its place among the many matters which will come up for consideration after the war.

"Finally, the discussion on to-day's resolution about the period of long-term settlements has, I hope, made it clear to Hon'ble Members that, provided the interests of the public purse and of the general tax-paying community are safeguarded, Government is anxious that its right to a share of the produce of the land should be enforced with the fullest possible consideration to the agricultural community. Knowing something of the pitch of the land

[*The President.*]

revenue in many Native States and in other Provinces, I have no hesitation in saying that, excluding the tracts under permanent settlements, the Punjab is by far the most lightly assessed part of India, and I rejoice that it should be so, for the policy of lenient assessment finds ample justification in the fact that the Punjab is primarily a land of stalwart peasant proprietors who form the back bone of the Indian Army.

"But I think Hon'ble Members, who pressed yesterday's resolution requiring Government to fix 30 years as the ordinary term of settlement, would have shown more political acumen, had they slightly modified the terms of the resolution so as to insure its acceptance by the Government and thereby saved it from being consigned to the limbo of lost causes. The position of Government is as follows :—While recognising that the 30 years' term is desirable, where agricultural conditions are well developed and fairly stable, and while steadily giving effect to that principle, Government must, in the interests of the community as a whole, reserve to itself full discretion to decide what areas are still so backward in development or so liable to considerable agricultural changes as to be unsuitable for a long term of settlement. I believe the Hon'ble mover of the resolution and some of his supporters accepted that position, though they did not see their way free to embody it in the wording of the resolution in a definite form. Anyhow it appears to me a position which no reasonable man who gives the matter impartial consideration can refuse to accept, and it is certainly a position from which Government cannot and will not recede.

"There is only one more matter I wish to touch upon—the restoration of the grants of *jagirs* to individuals as a recognition of their services to Government and the community in the various spheres of public activity. We can take some legitimate pride in the fact that our Province has given the lead in this matter, and it is particularly gratifying to find that among the 15 Jagirdars created this year no less than three are Hon'ble Members of this Council, who have rendered distinguished service to the State outside this Council.

"Gentlemen, while we look back to the past years with satisfaction, we can look forward to the coming year with confidence. I trust and pray that when we meet for the budget debate a year hence we shall be able to send a message to the King Emperor to congratulate him on the final triumph of the great cause for which the Empire is fighting (*cheers*), with the feeling that the part played by the Punjab in the long and arduous struggle has been no mean one. (*Applause.*)"

ADJOURNMENT.

The Council adjourned *sine die.*

LAHORE: } S. W. GRACEY.

The 25th April 1917. } *Secretary, Legislative Council, Punjab.*

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PUNJAB AND ITS DEPENDENCIES.

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PART V.

Bills introduced into the Council of the Lieutenant-Governor of the Punjab for makig Laws and Regulations, Reports of Select Committees presented to the Council, and Bills published under Rule 8 of the Rules for the Conduct of Business at meetings of the Council.

PUNJAB GOVERNMENT.
LEGISLATIVE DEPARTMENT.

THE following draft Bill framed by the Punjab Government for the prevention of adulteration of food, etc., has been forwarded for the approval of the Government of India, and is published for general information :—

DRAFT BILL.

A Bill to make provision in the Punjab for the sale of food in a pure and genuine condition, and to prevent its adulteration.

WHEREAS it is expedient to make provision in the Punjab for the sale of food in a pure and genuine condition, and to prevent its adulteration : it is hereby enacted as follows :—

Short title and extent.

1. (*1*) This Act may be called the Punjab Adulteration of Food Act, 191 .

(*2*) This section extends to the Punjab ; the rest of this Act extends only to such local areas in the Punjab as the Local Government may by notification in the *Punjab Gazette* direct.

(*3*) The Local Government in extending the rest of this Act as provided in sub-section (2) may so extend it in respect of any specified article of food or generally in respect of all articles of food.

Definitions.

2. In this Act, unless there is something repugnant in the subject or context,—

"Food" includes every article used for food or drink by man other than drugs or water, and any article which ordinarily enters into or is used in the composition or preparation of human food, and shall also include flavouring matters and condiments :

"Public analyst" means every person appointed by the Local Government to perform the duties and to exercise the functions of a public analyst as prescribed by this Act.

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Adulteration.

3. Except in the cases hereinafter excepted, whoever sells to the prejudice of the purchaser any food which is not of the nature, substance or quality of the food demanded by such purchaser, or sells or offers for sale or exposes for sales or manufactures for sale any food which is not of the nature, substance or quality which it purports to be, or which is found on analysis by a public analyst to be below the standard of purity prescribed in respect of such food by this Act or by a notification of the Local Government under section 16, shall be punished with imprisonment which may extend to six months, or with fine not exceeding one thousand rupees, or with both.

Adulteration.

4. No offence shall be deemed to have been committed in the following cases, that is to say:—

Exceptions.

Firstly.—Where any matter or ingredient not injurious to health has been added to the food because the same is required for the production or preparation thereof as an article of commerce in a state fit for consumption and not fraudulently to increase the bulk, weight or measure of the food or to conceal the inferior quality thereof.

Secondly.—Where in the process of production, preparation or collection of such food some extraneous matter has become unavoidably intermixed therewith.

Thirdly.—Where any matter or ingredient not injurious to health and not intended fraudulently to increase its bulk, weight or measure, or to conceal its inferior quality, has been added to or mixed with such food, and before the sale thereof the seller has brought to the notice of the purchaser either by means of a label distinctly and legibly written or printed on or with the food, or otherwise, the fact that such matter or ingredient has been so added or mixed.

Fourthly.—Where the food is a proprietary food, or is the subject of a patent in force, and in the latter case is supplied in the state required by the specification of the patent.

Fifthly.—Where the food sold or offered for sale or exposed for sale was purchased by the seller as the same in nature, substance and quality as that demanded by the purchaser or as that offered or exposed for sale by the seller, and with a written warranty to the effect that it was of such nature, substance and quality, and the seller had no reason to believe that the food was not of such nature, substance and quality at the time when he sold it, and he sold it in the same state in which he purchased it. This exception is subject to the provisions of the next following section.

5. A warranty shall not operate to bring any case under exception *Fifthly* of section 4, unless, in the event of proceedings being taken against the seller, he produces the warranty in court on his first appearance or within 7 days of the summons being duly served on him, whichever is earlier.

Limitations on plea of warranty.

6. Where a warranty has been successfully pleaded, proceedings may be taken against the person who gave the warranty in any competent court having jurisdiction in the place in which the food was sold or offered or exposed for sale.

Proceedings against the warrantor.

7. In any prosecution under this Act the court may presume that any food found in the possession of a person who is in the habit of manufacturing the like food has been manufactured for sale.

Presumption in regard to manufacture.

8. In any prosecution under this Act it shall be no defence to allege that the seller was ignorant of the nature, substance and quality of the food sold or offered for sale or exposed for sale or manufactured for sale by him, or that the purchaser having bought only for analysis was not prejudiced by the sale.

Plea of ignorance.

Public Analysts.

9. The Local Government may by notification in the *Punjab Gazette* appoint any person whom it may think fit to be a public analyst in respect of any area prescribed thereby.

Public analysts.

10. Any purchaser of any food shall be entitled on payment of such fees as the Local Government may prescribe to have such food analysed by the public analyst appointed for the area within which such food is purchased, and to receive from him a certificate of the result of the analysis.

Analysis at request of purchaser.

11. Subject to any rules made by the Local Government under section 17 of this Act, any person duly authorised either specially or generally in this behalf by the local authority or by the Local Government may procure any sample of food, and shall submit the same to be analysed by the public analyst for the area within which such sample is purchased.

Purchase of sample.

12. If any person duly auhorised by section 11 of this Act applies to purchase any food offered or exposed for sale and tenders the price for a quantity not more than is reasonably requisite for the purpose of analysis, and the person offering or exposing the same for sale refuses to sell the same, the person so refusing shall be punished with fine which may extend to five hundred rupees.

Refusal to sell sample.

Division and sealing of samples.

13. (*1*) Any person purchasing any food with the intention of submitting the same to be analysed by a public analyst shall, immediately after the purchase has been completed, notify to the seller or his agent selling the food his intention to have the same analysed as aforesaid, and shall offer to divide the food into three parts to be then and there separated and each part to be marked and sealed or fastened up in such manner as its nature permits, and shall if required to do so proceed accordingly, and shall deliver one of the parts so marked and sealed or fastened up to the seller or his agent.

He shall afterwards retain one of the said parts for future comparison and submit the third part, so marked and sealed or fastened up, if he deems it right to have the article analysed, to the public analyst.

(*2*) If the seller or his agent do not accept the offer of the purchaser to divide the food purchased in his presence, the public analyst receiving the food for analysis shall divide the same into two parts and shall seal or fasten up one of those parts and shall cause it, either upon receipt of the parcel or when he supplies his certificate, to be delivered to the purchaser, who shall retain the same for production in case proceedings are afterwards taken in the matter.

Certificate of analysis.

14. (*1*) Every public analyst to whom any food has been submitted in accordance with the provisions of this Act shall deliver to the person so submitting it a certificate, in the form prescribed in the schedule appended to this Act, specifying the result of his analysis, and shall send a copy of the same to the local authority concerned.

(*2*) Any document purporting to be such a certificate under the hand of a public analyst may be used as evidence of the facts therein stated in any enquiry, trial or other proceedings under this Act.

Standards.

Standard of butter and ghi.

15. Butter and *ghi* shall be made exclusively from milk or cream or both, with or without any preservative or colouring matter not injurious to health. Any butter or *ghi* not so made shall be deemed to be below standard for the purposes of this Act.

Notified standards.

16. The Local Government may after such enquiry as it deems fit declare by notification in the *Punjab Gazette* what deficiency or excess in any of the normal constituents of any food or what proportion of extraneous matter shall be deemed to raise a presumption that such food is below standard for the purposes of this Act.

Rules.

Rules.

17. The Local Government may make rules consistent with this Act—

(*a*) regulating the appointment and qualifications of persons empowered under section 11 to procure samples of food;

(*b*) prescribing the areas within which such persons shall exercise their powers;

(*c*) generally to carry into effect the provisions of this Act.

S. W. GRACEY,
Secretary, Legislative Council.

O. F. LUMSDEN,
Member.

SCHEDULE.

FORM OF CERTIFICATE.

*To ______________________________

I, the undersigned, public analyst for the , do hereby certify that I received on the day of 19 from † a sample of for analysis (which then weighed ‡) and have analysed the same and declare the result of my analysis to be as follows:—

I am of opinion that the same is a sample of genuine

or

I am of opinion that the said sample contained the foreign ingredient or ingredients in the approximate proportion or proportions stated below, and that the said proportion or proportions is excessive / are negligible.

§ OBSERVATIONS.

Signed this day of 19 .

A. B.

at

* Here insert the name of the person submitting the article for analysis.

† Here insert the name of the person delivering the sample. If the sample is received by post or by railway, entry should be made accordingly.

‡ When the article cannot be conveniently weighed this passage may be erased or the blank may be lef unfilled.

§ Here the analyst may insert at his discretion his opinion as to whether the mixture (if any) was for the purpose of rendering the article potable or palatable, or of preserving it, or of improving the appearance, or was unavoidable, and may state whether in excess of what is ordinary or otherwise, and whether the ingredients or materials mixed are or are not injurious to health.

In the case of a certificate regarding milk, butter or any article liable to decomposition, the analyst shall specially report whether any change had taken place in the constitution of the article that would interfere with the analysis.

STATEMENT OF OBJECTS AND REASONS.

THE object of the present Bill is to secure that food intended for human consumption shall be sold in a pure and genuine condition, without adulteration. The Bill is based on the English Sale of Food and Drugs Acts and the Act on the same subject which is in force in the United Provinces, but some changes have been made in arrangement and in details.

The Bill does not deal with drugs as it is considered that the sale, adulteration and substitution of drugs are already adequately dealt with in the Indian Penal Code.

The arrangement of the Bill is as follows. After certain definitions come the clauses dealing with the offence of adulteration and the exceptions thereto. They are followed by clauses relating to certain defences, presumptions and pleas. The clauses relating to public analysts, analysis at the request of private purchasers, the procuring of samples by authorised officials and the analysis of such samples, the division and sealing of samples intended for analysis and analysts' certificates are brought in next. A statutory standard of purity for butter and *ghi* is fixed, and provision is made for notifying standards for any specified articles of food. The final section confers a rule-making power.

As to special clauses, the definition of food is the amplified definition now in force in England. Clause 3 dealing with the offence of adulteration requires to be read with the kindred sections of the Indian Penal Code, and, taken with those sections, covers most of the ground covered by the operative sections of the English Acts. The case of food which is below the standard fixed by the Bill or by a notification under the Bill is brought within the clause.

The exceptions set out in clause 4 are those now accepted in England. The case of warranty has been specially dealt with in clauses 5 and 6. These clauses seem necessary in order to prevent collusion between the seller and the warrantor.

Clauses 9 to 14 deal with analysis and follow much the same lines as the United Provinces Act, which are in turn based on the provisions of the English Statutes. They do not call for special comment.

Clauses 15 and 16 relate to standards. Butter and *ghi* are specially dealt with. *Cf.* section 3 of the Margarine Act, 1887. Clause 15 is not exhaustive, and it will be open to the Local Government to fix a further standard of purity for these two articles under clause 16, *e.g.*, by declaring maximum or minimum proportions of water, milk solids, milk fat, and so on. The fixing of standards for other articles is a subject of some difficulty and has been left to the Local Government to take up as necessity arises and information becomes available. Even though an article may have no recognised or statutory standard, it will be open to the court to find on the evidence before it that the article has been so badly adulterated as to constitute an offence under the Bill.

Certain general sections of the United Provinces Act have been omitted from this Bill either as unnecessary or as unsuitable to Indian procedure.

In Municipalities the provisions of the Punjab Municipal Act in regard to seizure, search and licensing can be used to supplement the provisions of the present measure.

The penalties are those prescribed by the Penal Code for cognate offences. A substantial penalty has been fixed for a refusal to sell a sample, as such refusal might save the offender from a prosecution for adulteration. The penalties in force in the United Provinces being at variance with those prescribed by the Penal Code have not been adopted.

S. W. GRACEY,
Secretary, Legislative Council.

O. F. LUMSDEN,
Member.

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PUNJAB AND ITS DEPENDENCIES.

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PART V.

Proceedings of the Council of the Lieutenant-Governor of the Punjab assembled for the purpose of making Laws and Regulations.

PUNJAB GOVERNMENT.

LEGISLATIVE DEPARTMENT.

Abstract of Proceedings of the Council of the Lieutenant-Governor of the Punjab assembled for the purpose of making Laws and Regulations under the provisions of the Government of India Act, 1915.

THE Council met at Government House, Lahore, at 10·30 A.M. on Tuesday, the 6th November 1917.

PRESENT:

His Honour Sir MICHAEL FRANCIS O'DWYER, G.C.I.E., K.C.S.I., I.C.S., Lieutenant-Governor, *Presiding.*

The Hon'ble Mr. JOHN PERRONET THOMPSON, I.C.S.

The Hon'ble Mr. JAMES ALEXANDER RICHEY.

The Hon'ble Mr. HERBERT JOHN MAYNARD, C.S.I., I.C.S.

The Hon'ble Mr. OSWALD FARQUHAR LUMSDEN, I.C.S.

The Hon'ble Sardar Bahadur Sardar GAJJAN SINGH.

The Hon'ble Chaudhri LAL CHAND.

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[*Khan Sahib Mirza Muhammad Ikram Ullah Khan ; Mr. Aikman.*]

The Hon'ble Khan Bahadur Sayid MEHDI SHAH.

The Hon'ble Pandit JAWAHAR LAL, BHARGAVA.

The Hon'ble Rai Bahadur RAM SARAN DAS, C.I.E.

The Hon'ble Mr. DAVID WANN AIKMAN, C.I.E.

The Hon'ble Mr. JAMES CURRIE.

The Hon'ble Rai Bahadur Bakhshi SOHAN LAL.

The Hon'ble Raizada BHAGAT RAM.

The Hon'ble Sayid MAKHDUM RAJAN SHAH.

The Hon'ble Mr. CREWE ARMAND HAMILTON TOWNSEND, I.C.S.

The Hon'ble Mr. PATRICK JAMES FAGAN, I.C.S.

The Hon'ble Khan Sahib Mirza MUHAMMAD IKRAM ULLAH KHAN.

The Hon'ble Mr. EDWIN WOODALL PARKER.

The Hon'ble Mr. HENRY DUFFIELD CRAIK, I.C.S.

The Hon'ble Khan Bahadur Malik MUHAMMAD AMIN KHAN.

The Hon'ble Colonel HAROLD HENDLEY, M.D., I.M.S.

The Hon'ble Mr. STEPHEN WILLIAM GRACEY, I.C.S.

The Hon'ble Sardar Bahadur Risldlars PARTAP SINGH.

The Hon'ble Khan Bahadur Mian FAZAL-I-HUSSAIN.

QUESTIONS AND ANSWERS.

The Hon'ble Khan Sahib Mirza Muhammad Ikram Ullah Khan asked :—

Flooding of village Gondal.

1. "(*a*) Is the Government aware that the Irrigation Department has erected a bund for protection of the Merala Head Works and thereby closed the outlet of the Dhamki Nullah into the Chenab, resulting in the flooding of the houses and lanes of village Gondal in the tahsil of Sialkot?

"(*b*) If it is a fact, what steps does the Government intend to take for the protection of that village ?"

The Hon'ble Mr. Aikman replied :—

"(*a*) The bund referred to was built as much for the protection of village Gondal as for the protection of the Canal Head Works. The bund protects this village by preventing river floods from sweeping past the village. If the bund had not been in existence it is probable that the river flood of the 24th September 1917, which attained to a level near the village about seven feet above the natural ground surface level of the village, would have damaged the village far more than actually occurred. Nevertheless, it appears that the bund does obstruct the surface flow-off of rainfall from the surroundings of the village.

"(*b*) The Government intends to remedy this state of affairs by digging a drain from the village to a suitable outfall towards the river Chenab."

The Hon'ble Khan Sahib Mirza Muhammad Ikram Ullah Khan asked :—

Flow of Aik Nullah.

2. "(*a*) Is the Government aware that by the construction of the Kot Jafar Rajbaha and other Canal Works the natural flow of the Aik Nullah has been impeded, resulting in the overflooding of a large area of crops in the Daska Tahsil of the Sialkot District and the Wazirabad Tahsil of the Gujranwala District?

[*Khan Sahib Mirza Muhammad Ikram Ullah Khan ; Mr. Aikman.*]

" (*b*) Is the Government also aware that the floods thus diverted from their natural course have demolished a large number of dwelling houses in many villages of the above tahsils ?

" (*c*) Will the Government be pleased to lay on the table a statement of the estimated loss to the crops and houses in each village due to the above-mentioned floods in the last rainy season ?

" (*d*) Will the Government be pleased to state what steps they intend to take to prevent the recurrence of such floods into the area where the natural flow of water did not go before the canals were constructed, and to protect the property of zamindars.

" (*e*) Will the Government also be pleased to state how they intend to compensate zamindars and villagers for their recent losses ? "

The Hon'ble Mr. Aikman replied :—

" (*a*) The Government finds that the Kot Jafar Distributary, at one or more points, tends to obstruct spills that occur from the Aik Nullah in years of extraordinarily heavy rainfall.

" (*b*) The Government is not aware that this obstruction has had the effect stated in the question under reply.

" It is informed that a large number of dwelling houses have been destroyed by the floods and heavy rainfall of September 1917 both in villages affected by the obstruction set up by the Kot Jafar Distributary.

" (*c*) The Land Acquisition Officer has assessed the damage to nine villages affected by the obstruction offered to floods by the Distributary at Rs. 1,278 for crops, fodder, and houses.

" (*d*) The administrative and engineering questions involved in this problem are being carefully considered by the Government, and it is believed that a satisfactory solution will be arrived at.

" (*e*) For the damage caused by the August floods Government is liable in so far as the damage was aggravated by Canal Works. It is, however, impossible to define accurately the extent, and, therefore, full compensation will be proposed for damaged crops, wells, and houses below the flood-level. It is true that the damage caused by the August floods would, in any case, have been caused by the September floods independently of the action of the Canal Works, but Government is prepared to deal with the question on broad lines."

The Hon'ble Khan Sahib Mirza Muhammad Ikram Ullah Khan asked :—

3. " (*a*) Is it a fact that the present scale of pay of kanungos was fixed in or about 1887, when the prices of foodstuffs were three times lower than at present ? Pay of Kanungos.

" (*b*) Is it also a fact that the kanungos are required to keep a horse for which they are generally allowed a fixed allowance of Rs. 5 per mensem, which is ridiculously too small ?

" (*c*) Will the Government be pleased to state at what ratio of the revenue the kanungos' pay was then fixed and what is the ratio of their pay to the present revenue ?

" (*d*) How many kanungos were promoted during the last 10 years to Naib-Tahsildars, Excise Sub-Inspectors, Revenue Readers, Zilladars, &c., and what is their proportion to the total appointments in these grades in the same period ?

[*Khan Sahib Mirza Muhammad Ikram Ullah Khan ; Mr. Fagan ; Mr. Thompson ; Mr. Lumsden.*]

"(*e*) Will the Government be pleased to revise the pay and horse allowance of the kanungos in conformity with the present revenue and prevalent rates of foodstuffs?"

The Hon'ble Mr. Fagan replied :—

"(*a*) The present scale of pay of field kanungos was fixed in 1885. In 1905 the pay of office kanungos was raised from Rs. 25 or Rs. 30 to Rs. 40 per mensem and that of sadr kanungos from Rs. 60 to Rs. 60—4—80 per mensem.

"(*b*) The duties of a field kanungo require him to keep a horse. Field allowances of Rs. 10 are paid to ¼ of the total number of field kanungos and of Rs. 5 to the remainder. Half the former allowance and the whole of the latter are contributions towards the upkeep of a horse and may be withheld if not so applied. In 1885 only half the number of kanungos were given field allowances. Since 1905 all field kanungos have been given allowances at the above rates.

"(*c*) It is presumed that the reference to revenue in part (*c*) of the question is to land revenue. The pay of kanungos bears no relation to land revenue, and no proportion between the two has ever been suggested or adopted. The proportion which subsists at the present time is approximately ·7 per cent.

"(*d*) There has not been sufficient time to collect the necessary figures; but it is hoped that a statement giving the required information will be laid on the table at the next meeting of the Council.

"(*e*) Government does not propose at present to revise the pay and allowances of kanungos."

The Hon'ble Khan Sahib Mirza Muhammad Ikram Ullah Khan asked :—

Record of Railway Receipts.

4. "Is the Government aware that the records of Railway Receipts for goods delivered at stations are destroyed by the Railway Authorities after 3 years and as the limit of litigation arising therefrom under the Limitation Act in force in the Punjab is of 6 years, will the Government be pleased to consider the advisability of recommending to the North-Western Railway Authorities to preserve the above-mentioned records for at least 6 years to bring it in conformity with the law?"

The Hon'ble Mr. Thompson replied :—

"The suggestion made by the Hon'ble Member has been communicated to the Agent, North-Western Railway."

The Hon'ble Khan Sahib Mirza Muhammad Ikram Ullah Khan asked :—

Resolutions of District Boards.

5. "Will the Government be pleased to lay on the table a statement showing—

(*a*) the number of resolutions passed at the instance of Deputy Commissioners by each District Board and Municipal Committee during the year ending 31st March 1917;

(*b*) the number of resolutions passed by each Municipal Committee for erection and re-erection of buildings under section 193 of the Municipal Act; and

(*c*) the total number of resolutions passed by each such Board and Committee during the year?"

The Hon'ble Mr. Lumsden replied :—

"Government has no information on the subject and does not at present consider that the results to be attained would justify the detailed enquiry that

[*Khan Sahib Mirza Muhammad Ikram Ullah Khan ; Mr. Lumsden ; Mr. Thompson.*]

would be necessary. If the Hon'ble Member will personally explain what purposes the information would serve, Government will be in a better position to decide whether the enquiry should be undertaken."

The Hon'ble Khan Sahib Mirza Muhammad Ikram Ullah Khan asked :—

6. "(*a*) At the conclusion of reply to my question No. 19 in the Legislative Council of 2nd September 1916 regarding the insanitary condition of the land near the Dâk Bungalow and Post Office at Wazírabad the Government kindly stated that the proposals were then under consideration which it was hoped would put an end to the trouble. Is the Government aware that the condition of that land is still as insanitary as ever? Insanitary condition of land near Dâk Bungalow and Post Office at Wazírabad.

"(*b*) Is it a fact that a memorial was submitted by certain residents of Wazírabad to the Deputy Commissioner, Gujránwála, on the above subject fully a year after the above reply was vouchsafed, and, if so, what action the Government has since taken and what further action they intend to take in removing the trouble?"

The Hon'ble Mr. Lumsden replied :—

"(*a*) It is understood that shops are being erected along the edge of the plot of land referred to, and that their erection will by preventing access put an end to the nuisance. The excessive rain has, however, not only delayed progress but has also affected the condition of the land adversely.

"(*b*) Government has no knowledge of the memorial mentioned. The matter is one primarily for the local municipal committee."

The Hon'ble Khan Sahib Mirza Muhammad Ikr m Ullah Khan asked :—

7. "(*a*) Is it a fact that the Deputy Commissioners of Shahpur, Mianwali, and Attock Districts are allowed to stay away at Sakesar Hill in summer for one and a half months and allowed their travelling allowance whereas other officers, such as District Superintendents of Police, are not allowed to stay there for more than a week and then even no travelling allowance is allowed to them?" Periods spent at hill station of Sakesar.

"(*b*) Will the Government be pleased to consider the advisability of removing this differentiation?"

7 **The Hon'ble Mr. Thompson** replied :—

"Deputy Commissioners and Superintendents of Police were at one time subject to the same rules in regard to travelling allowance for journeys to hill stations situated in their districts, but it was represented that these rules did not work fairly in the case of Superintendents of Police. Prior to the introduction of these rules, officers drew no travelling allowance for journeys to such hill stations except on duty. This entailed a good deal of correspondence and the rules adopted were in the nature of a compromise. They allowed officers to draw travelling allowance for one journey up and one journey down, irrespective of whether the journeys were for inspection purposes or not.

"This told hardly on police officers in districts where the hill station contained a police station, as they were bound by the rules of their service to inspect every police station once a quarter. It was decided accordingly in the interests of the police officers themselves that the special rules should no longer apply to them.

"The result of this decision was that police officers reverted to the old system, under which they draw travelling allowance for any journey to a hill station that is made on duty. Government has not received any representations from officers concerned that the present system causes hardship.

[*Mr. Thompson ; Khan Sahib Mirza Muhammad Ikram Ullah Khan ; Mr. Maynard ; Mr. Lumsden ; Mr. Fagan.*]

" The Hon'ble Member's information as to the periods which may be spent at Sakesar is incorrect. Deputy Commissioners are allowed to spend not more than two-and-a-half months there, and not more than one-and-a-half months of this at a stretch. Superintendents of Police are allowed two periods of 15 days each."

The Hon'ble Khan Sahib Mirza Muhammad Ikram Ullah Khan asked :—

Prosecutions in respect of returns under the Income-tax Act, 1917.

8. " (*a*) Will the Government be pleased to state in how many cases and in which districts prosecutions have been launched this year under section 177 of the Indian Penal Code for rendering incorrect account of income in reply to notice under section 14 (*a*) of the Income Tax Act, No. 7 of 1917, and for non-submission of accounts under section 34 of the said Income-tax Act ? "

The Hon'ble Mr. Maynard replied :—

" Particulars have been received from 17 districts only. In these there has been one prosecution this year. This was in the Lyallpur District. "

The Hon'ble Khan Sahib Mirza Muhammad Ikram Ullah Khan asked :—

Drawing of civil pensions from Post Offices.

9. " Is it a fact that pensioners from the Army and other Military Departments obtain their pensions from the Shahpur Post Office in the Kangra District and those from the Civil Departments have to go all the way from their homes to attend the Kangra Treasury and in view of the considerable inconvenience and trouble to the old and decrepit pensioners, will the Government be pleased to make arrangements for all pensioners to obtain their pensions from the nearest Post Office ? "

The Hon'ble Mr. Lumsden replied :—

" Under the rules at present in force military pensioners in the Punjab can obtain their pensions from post offices, while other pensioners have to attend at the district treasury. The question of allowing the latter to draw their pensions from post offices was considered by the Government of India in 1893, but the concession was not sanctioned. I would draw the Hon'ble Member's attention to Articles 945 and 946 of the Civil Service Regulations which enable the local authorities to dispense with the personal attendance of pensioners of the description given in the question. "

The Hon'ble Khan Sahib Mirza Muhammad Ikram Ullah Khan asked :—

Extension of forest limits in Kangra.

10. " (*a*) Is it a fact that in Kangra District the forest limits have recently been extended to the very doors of the dwelling houses in certain villages and that zamindars are suffering a great hardship in keeping their cattle out of forest limits for fear of prosecution under the Forest Act ?

" (*b*) Will the Government be pleased to consider the advisability of allowing sufficient and reasonable space round each village for the cattle to graze about ?"

The Hon'ble Mr. Fagan replied :—

" As explained by His Honour the Lieutenant-Governor in his speech at the Darbar held at Kangra in October 1916, certain areas of protected forest are being selected and demarcated with a view to their future rotational closure with the object of securing in the interests of future generations regeneration of arboreal growth. It is surmised that this is the extension of forest limits to which reference is made in the first part of the question. The selection and demarcation are being done, subject to the ultimate sanction of higher authority, by a Civil Officer and a Forest Officer who have been placed on special

[*Khan Sahib Mirza Muhammad Ikram Ullah Khan ; Mr. Townsend ; Mr. Lumsden ; Mr. Maynard.*]

duty for the purpose. All objections presented are being investigated and the reasonable requirements of right-holders are being fully provided for. Appeals from the decisions of the Civil Officer and the Forest Officers are being heard by the Settlement Officer. No complaints of the kind indicated in the question have reached either Government or the Financial Commissioner."

The Hon'ble Khan Sahib Mirza Muhammad Ikram Ullah Khan asked:—

11. "(*a*) Is the Government aware that to regulate the supply of coal to various industries in the Punjab the powers are deputed to the Punjab Chamber of Commerce at Delhi to certify indents of consumers of coal ? Regulation of coal supplies.

"(*b*) Is the Government also aware that for each indent the Chamber levies a fee of Rs. 10 to the public, and, if so, will the Government be pleased to state if the Chamber is justified to make this assessment, and under what law ?

"(*c*) Is the Government also aware that industries in the Punjab are suffering for want of promptness in certification of indents by the Chamber, situated as it is, outside the Province of the Punjab ?

"(*d*) Will the Government be pleased to devise some easier means for the certification or to regulate the supply of coal ?"

The Hon'ble Mr. Townsend replied :—

"The answers to (*a*) and (*b*) are in the affirmative, and, as to (*c*), Government believes that owing to the short outturn of coal there has been some difficulty and delay in meeting indents. In regard to (*d*), the Hon'ble Member's attention is invited to the Press *communiqué*, dated the 12th of October 1917, issued by the Government of India—a copy of which is placed on the table*—describing certain new arrangements to be introduced with effect from the 1st November for controlling the distribution of coal."

The Hon'ble Khan Sahib Mirza Muhammad Ikram Ullah Khan asked :—

12. "Has the attention of the Government been invited to the article, which appeared in the vernacular daily "Al Sabah" of 12th October 1917 on the subject of 'Burial Place' at Lahore, and, if so, will the Government be pleased to state what action do they intend to take in removing the complaint ?" Burial places at Lahore.

The Hon'ble Mr. Lumsden replied :—

"Government has seen the article in question, which is apparently based on the recent order of the Committee closing for sanitary reasons the burial ground in the vicinity of the village of Ghari Shahu.

"The statements made in the article are far from accurate. For instance, the Budhu-ka-Ava cemetery is not closed, but has been quite recently extended by the addition of a plot measuring about 80 kanals. Again the suggestion that the Miani Sahib burial ground is overcrowded has no basis in fact as ample space exists on the south of the Bahawalpur Road for the accommodation of graves for many years to come. The question is primarily one for the Municipal Committee of Lahore. Government sees no reason to interfere with the discretion of that body, and in present circumstances does not propose to take any action in the matter."

The Hon'ble Khan Sahib Mirza Muhammad Ikram Ullah Khan asked :—

13. "(*a*) Is it a fact that cotton and other crops have been considerably damaged by the last heavy rains and floods in certain districts, and, if so, what portion of the yield to that of last year is expected ? Remissions on account of floods.

"(*b*) Will the Government be pleased to state if they intend to reduce the assessment of revenue in the affected areas, and to what extent ?"

The Hon'ble Mr. Maynard replied :—

"(*a*) It is not clear whether the Hon'ble Member's question refers to the last heavy rainfall in September, or to the monsoon rainfall of 1917 as a

*See Appendix A.

[*Mr. Maynard ; Khan Sahib Mirza Muhammad Ikram Ullah Khan ; Colonel Hendley*]

whole and the floods which it occasioned in some localities. It is assumed for the purposes of this reply that he refers to the rainfall and floods of the whole monsoon season.

"The yield of the cotton crop is generally expected to be below normal. The variation from normal will be different in different portions of the Province : and it is too early yet to say with any approach to certainty what it will amount to in any locality. Local enquiries recently made by the Financial Commissioner in two important cotton growing tracts, the Lower Chenab and the Lower Jhelum Colonies, led him to the opinion that the yield of cotton there might even be as low as the very low estimate of average outturn which was made for assessment purposes, but probably not lower, while the selling price of the cotton will probably be at least double what the assessing officer assumed it to be.

"The millets have generally suffered a good deal from excessive rainfall. Sugarcane and rice have done well. It is too early yet to make any estimate of the yield as compared with last year, and it is not until the crop inspection records have been filed and abstracted that even areas of matured and failed crop can be calculated.

"(*b*) In tracts under fluctuating assessment, remissions for failure are automatic. In tracts under fixed assessment, they are given in the event of a calamity of a kind not taken into account in making the assessment. The destruction of a crop by submersion, if occurring over any considerable area, would be a calamity of this character. The initiative in making proposals for the remission of land revenue is taken by local officers in the ordinary course of business : but it is premature to say to what extent it will on this occasion be found desirable to make them, though there is reason to suppose that they will be substantial in parts of the Province."

The Hon'ble Khan Sahib Mirza Muhammad Ikram-Ullah Khan asked :—

Boarding house of the Medical College, Lahore.

14. "(*a*) Is it a fact that the boarding-house for the 1st-year Assistant Surgeon Class students of the Medical College, recently rented, is devoid of bath-rooms and latrines, and is generally in an insanitary order ?

"(*b*) Is it also a fact that the Superintendent of the boarding-house is not a Medical man ?

"(*c*) Will the Government be pleased to state what medical aid is supplied to the boarders in case of illness and how ?

"(*d*) Is the Government aware that the medical students of the upper classes suffer a great hardship for want of a boarding-house, and will the Government be pleased to consider the advisability of renting houses for the purpose until a permanent hostel is built ?"

The Hon'ble Colonel Hendley replied :—

"The house rented this year as a hostel for the Medical College students is the large bungalow on Lake Road formerly occupied by Sardar Ayub Khan, and it is most conveniently arranged in every respect for a temporary students' hostel. About the middle of September the Principal of the College arranged with the landlord for the construction of ten new latrines and for water connections to be made to the bathrooms, and though there has been some delay in carrying out the work it is on the point of completion.

"The Principal has very recently inspected the house and compound in company with the Warden (Dr. Caleb) and found the whole place most clean and tidy, and in a thoroughly sanitary condition.

"(*b*) The Superintendent is a University graduate, as in other temporary hostels. The Warden is Dr. Caleb, a Medical man, who has the hostel under his personal supervision, and visits it regularly.

[*Colonel Hendley; Khan Sahib Mirza Muhammad Ikram Ullah Khan; Mr Richey; Sardar Bahadur Sardar Gajjan Singh; Mr. Aikman.*]

"(c) The Medical College hostel is on the list of hostels looked after by the special Medical Officer in charge of University hostels, who comes whenever sent for. In case of illness the Superintendent also reports to Dr. Caleb, who sees the student and sends him to the students' wards in the Mayo Hospital, if he is seriously ill.

"(d) A large new hostel for 150 College students was part of the King Edward Memorial Scheme, but its erection has been held in abeyance till the question of the separation of the School from the College, which is under the consideration of Government, is decided: as should the School be removed from Lahore the present School hostel will be available. The present temporary hostel accommodates all first-year students who do not live with their parents or guardians, and at present 44 studnets are resident. A list is kept in the Principal's office of students' private lodgings, and they are regularly inspected each year by selected members of the College staff. The want of greater temporary hostel accommodation is certainly a hardship for some students, but even if Government sanctions the increased expenditure it will not be easy to obtain suitable houses for the purpose."

The Hon'ble Khan Sahib Mirza Muhammad Ikram Ullah Khan asked :—

15. "Is the Government aware that the Government and other colleges and schools open after long vacations in the middle of September whereas the courts generally remain closed till the end of that month and, considering the sultriness of the season, full of malaria and other pests, will the Government be pleased to consider the advisability of issuing orders for vacations to be so arranged as to reopen the colleges and schools in the beginning of October?" Dates of vacations of Government Schools and Colleges.

The Hon'ble Mr. Richey replied :—

"Government only fixes the dates of the vacations for Government Schools and Colleges.

"In order to reopen in October the Government College would have to work till the end of June when the weather is certainly more sultry than in the latter half of September. Schools whose holidays are shorter would have to work all through July, a very trying month.

"There is no question of the students avoiding the heat and malaria, as in the case of the courts, whose presiding officers may be in a position to seek cooler and healthier climates during vacations. Not 10 per cent. of the students of the Government College go to the hills and the great majority of these return to the plains in September. The percentage from other colleges is probably less, and from schools is negligible. Life in a college or school hostel under regular medical supervision is probably as healthy as in most homes. Government, therefore, sees no reason to alter the present dates of vacations in Government Schools and Colleges."

The Hon'ble Sardar Bahadur Sardar Gajjan Singh asked :—

16. "Will the Government be pleased to inform :— Salaries of Canal Zilladars and Deputy Collectors.

"(a) What were the salaries of Canal Zilladars and Deputy Collectors of different grades in 1888?

"(b) Has there been any increase in their pay since then?

"(c) If not, then in view of the enormous rise in the prices of food-stuffs and fodder, does the Government contemplate any such increase?"

The Hon'ble Mr. Aikman replied :—

"(a) The salaries of Deputy Collectors and Zilladars in 1888 were :—

	Rs.
Deputy Collector, 1st grade	400
" " 2nd "	300
" " 3rd "	200
Zilladar, 1st grade	80
" 2nd "	60
" 3rd "	50
" 4th "	40
Naib Zilladar, 1st grade	35
" " 2nd "	25

Mr. Aikman ; Sardar Bahadur Sardar Gajjan Singh ; Mr. Thompson.]

"(*b*) There has been no increase in the pay of Deputy Collectors since 1888, but the pay of Zilladars has been substantially increased since the year 1908, and Zilladars, 1st grade, now draw Rs. 100, 2nd grade, Rs. 80, 3rd grade, Rs. 60, and 4th grade, Rs. 50, while Naib Zilladars were abolished in 1902. In 1888 the average monthly pay of Zilladars and Naib Zilladars was only Rs. 44, and in 1917 it was Rs. 66, an increase of 50 per cent.

"(*c*) In view of the facts above stated no increase in pay is contemplated at present."

The Hon'ble Sardar Bahadur Sardar Gajjan Singh asked :—

Numbers of Zilladars.

17. "Will the Government be pleased to inform :—

"(*a*) What were the total number of Zilladars' posts in the Irrigation Department in 1888 ? How many of such posts were of the 1st and the 2nd grades ?

"(*b*) How many new posts of Zilladars were created consequent upon the opening of the Lower Bari Doab, Upper Jhelum, and Upper Chenab Canals ? How many of such newly created posts were of the 1st and 2nd grades ?

"(*c*) If none, does the Government think it desirable to make a proportionate increase in the Upper Grades ?

The Hon'ble Mr. Aikman replied :—

"(*a*) There were 30 Zilladar and 26 Naib Zilladar posts = 56 posts in 1888. There were five 1st grade and seven 2nd grade posts.

"(*b*) The Zilladar cadre was increased by 56 posts in connection with the Triple Canals, including eight 1st grade and eleven 2nd grade posts.

"(*c*) In view of the facts above stated no further increase is at present contemplated."

The Hon'ble Sardar Bahadur Sardar Gajjan Singh asked :—

Eligibility of Canal Zilladars for the post of Extra Assistant Commissioner.

18. "Will the Government be pleased to inform :—

"(*a*) Are the Canal Zilladars eligible for the post of Extra Assistant Commissionership ?

"(*b*) If so, has the Government so far accepted any such candidate for the said post ?

"(*c*) If not, is Government prepared in future to consider the cases of suitable candidates favourably ?"

The Hon'ble Mr. Aikman replied :—

"(*a*). Yes.

"(*b*) No. The natural line of promotion for Zilladars is to the posts of Deputy Collectors in the Irrigation Department, and these posts are held almost exclusively by promoted Zilladars.

"(*c*) Any names submitted will be considered along with those submitted by other Departments."

The Hon'ble Sardar Bahadur Sardar Gajjan Singh asked :—

Provincial Civil Service.

19. "Will the Government be pleased to state when the Provincial Civil Service was started in the Punjab and what were its minimum and maximum rates of salary fixed at the time ?"

The Hon'ble Mr. Thompson replied :—

"The Provincial Civil Service was the outcome of the Report of the Public Services Commission of 1886. The pay was graded from Rs. 250 to Rs. 800."

[*Sardar Bahadur Sardar Gajjan Singh ; Mr. Thompson ; Khan Bahadur Sayad Mehdi Shah.*]

The Hon'ble Sardar Bahadur Sardar Gajjan Singh asked :—

Provincial Civil Service.

20. "Is it a fact that the initial rate of salary of the Provincial Civil Service has remained steady ever since, *viz.*, Rs. 250 ?"

The Hon'ble Mr. Thompson replied :—

"These rates are still in force."

The Hon'ble Sardar Bahadur Sardar Gajjan Singh asked :—

Provincial Civil Service.

21. "Is the Government aware that the Provincial Civil Service is discontented with its present rates of pay and prospects and the pinch is being very severely felt, specially in the lower grades from Rs. 250 to Rs. 400 ?"

The Hon'ble Mr. Thompson replied :—

"Government will, no doubt, be made acquainted with the latest views of the service on the points in question by the officers who have been selected to represent them."

The Hon'ble Sardar Bahadur Sardar Gajjan Singh asked :—

Provincial Civil Service.

22. "Has the Government read the series of articles in the *Tribune* of February 16-22, March 9, 23, and 31, and May 13, 1917, showing that the rate of Rs. 250 40/3—500 proposed by the Royal Services Commission is severely condemned by the Provincial Civil Service and instead of affording a relief it is a definite set-back ?"

The Hon'ble Mr. Thompson replied :—

"Government has seen the articles referred to."

The Hon'ble Sardar Bahadur Sardar Gajjan Singh asked :—

Provincial Civil Service.

23. "When is the Government going to consult the two representatives of the Provincial Civil Service and finally deal with the future of the Service ?"

The Hon'ble Mr. Thompson replied :—

"Government will consult the representatives of the Provincial Civil Service when it is itself consulted by the Government of India.

"It is impossible to say when orders will be passed in regard to the Provincial Civil Service."

The Hon'ble Sardar Bahadur Sardar Gajjan Singh asked :—

Provincial Civil Service.

24. "Can the Government definitely say when can anything be expected to improve the lot of the Provincial Civil Service ?"

The Hon'ble Mr. Thompson replied :—

"Government cannot say, even approximately, when any improvement can be expected in the pay and prospects of the Provincial Civil Service. If the Hon'ble Member has found time to study the literature of the subject, he is, doubtless, aware that the opinion of the Punjab Government in 1913, when the Royal Commission visited Lahore, was that, though revision of salaries and grading would be necessary from time to time, both salaries and grading were for the time being adequate Sir Louis Dane was then Lieutenant-Governor. His Honour is not prepared at present to express an opinion one way or the other, but is giving his careful consideration to the matter in connection with the Royal Commsision's report."

The Hon'ble Khan Bahadur Sayad Mehdi Shah asked :—

Paucity of Muslim Employees in the Education Department.

25 "(*a*) Has the lecture on the "The Paucity of Muslim Employees in the Education Department, its Evil Effects on the Muslim Education in

[*Khan Bahadur Sayad Mehdi Shah ; Mr. Richey.*]

the Punjab and Remedies" delivered by Shaikh Niaz Ali, B.A., LL.B., Pleader, Chief Court, Lahore, at the last anniversary of the Anjuman Himayat Islam, Lahore, on the 7th April 1917, come to the notice of the Punjab Government ?

"(*b*) If so, will the Government be pleased to state what steps has it kindly thought fit to take to improve the representation of the Muslim community in the Education Department ?"

The Hon'ble Mr. Richey replied :—

"(*a*) The answer is in the affirmative.

"(*b*) The Education Department has made, and is making, constant efforts to increase the representation of Muhammadans in its service but, in view of the counter attractions offered by other branches of Government service, the success achieved hitherto has not been as great as could be desired.

"When it is stated that of 541 students who passed degree examinations last year only 88 were Muhammadans, only a small number of whom were candidates for employment by the Education Department, it will be realized that the difficulties in the way of increasing the proportion of Muhammadans are considerable."

The Hon'ble Khan Bahadur Sayad Mehdi Shah asked :—

Encouragement of Muslim education.

26. "(*a*) Has the Government in this connection considered the Resolution of the Government of India regarding encouragement of Muslim education ?

"(*b*) If so, will the Government be pleased to show what special facilities have since been provided for the propagation of secondary education among the Muslim community in the Punjab ?"

The Hon'ble Mr. Richey replied :—

"(*a*) Yes.

"(*b*) The special facilities for secondary education which affect Muhammadans are—

(*i*) special scholarships for Muhammadan pupils ;

(*ii*) reduced fee rates in Anglo-Vernacular Schools in some of the Muhammadan Districts, *e.g.*, Dera Ghazi Khan, Muzaffargarh, Multan, Mianwali, Jhelum, Attock, Shahpur and Rawalpindi ; and

(*iii*) the provision of a considerable number of free studentships for poor pupils in Anglo-Vernacular Schools."

The Hon'ble Khan Bahadur Sayad Mehdi Shah asked :—

Admission of Muslim students to teachers' training institutions.

27. "(*a*) Will the Government be further pleased to add if a proportion has been fixed for the admission of Muslim students into the teachers' training institutions of the Punjab ?

"(*b*) If the answer be in the affirmative will the Government be pleased to place a statement on the Council table showing the proportionate number of Muhammadan students admitted to such institutions this year."

The Hon'ble Mr. Richey replied :—

"(*a*). No communal proportion has been fixed for admissions into training institutions, nor can be fixed, as the admissions must depend on the number and qualiefiations of the applicants. In the Rawalpindi Division, for example, which is 87 per cent. Muhammadan, there were only 66 candidates for admission to the Normal School. Of these 38 were Muhammadans.

"(*b*) The statement* required is laid upon the table."

*See appendix B,

[*Khan Bahadur Mian Fazl-i-Hussain ; Mr. Richey.*]

The Hon'ble Khan Bahadur Mian Fazl-i-Hussain asked :—

28. "Will the Government be pleased to state the number of pupils in each standard of the primary schools, in the Punjab, in 1910-11, 1912-13, 1914-15, 1915-16, 1916-17 and to explain the large number in the lowest class." Number of pupils in Primary Schools.

The Hon'ble Mr. Richey replied :—

"Figures for pupils in each standard of primary schools in the Punjab are only obtained quinquennially, such figures having been obtained for the first time in 1911-12. The number of pupils in each standard at the close of the school years 1911-12 and 1916-17 were as follows :—

YEAR.	STANDARD.				
	1	2	3	4	5
1911-12	133,337	48,160	40,046	28,630	23,888
1916-17	160,725	67,824	55,319	41,729	35,711

"These figures include pupils attending the primary departments of secondary schools. No separate figures for primary schools only are available.

"There appear to be two chief reasons to account for the large number in the first class—

"(*a*) The presence in school of a large number of children who are sent to school for a year or two by their parents to be out of harm's way, and who are removed as soon as they are old enough to be of service in their homes.

"(*b*) Ineffective teaching in infant classes.

"The subject is considered at length in the quinquennial report which will shortly be issued."

The Hon'ble Khan Bahadur Mian Fazl-i-Hussain asked :—

29. "Will the Government be pleased to state whether the General Educational Conference held last April in Lahore has made a report stating whether in their opinion the teaching and study of vernaculars in our schools are on a satisfactory basis? And whether, in the said Conference, great volume of opinion was not in support of the contention that the teaching and study of vernaculars in our schools had deteriorated?" Study of vernaculars in schools.

The Hon'ble Mr. Richey replied :—

"There was a general consensus of opinion at the General Educational Conference held in Lahore last April that greater encouragement might be given to the study of the vernacular. In accordance with the recommendations of the Conference, the vernacular medium has already been introduced in the Middle Department, and the University has been asked to admit the vernacular as an alternative to a classical language at the Matriculation.

"The second part of the question seems to postulate a time when the vernaculars were largely studied, and efficiently taught. In this connection I quote from the first report on Education in the Punjab, written by

[*Khan Bahadur Mian Fazl-i-Hussain ; Mr. Richey.*]

Mr. Delafied Arnold in 1857. Referring to a statement showing some 3,000 schools in the Punjab, he says :—

" It will be seen that there are only ten Urdu indigenous schools, and I rather doubt the actual existence—as such—of these. To educate a boy by teaching him his native language is to the natives almost a contradiction in terms. Persian is something and Sanskrit is something, but what is Urdu ? "

" The teaching of the vernacular can hardly have deteriorated since those days. Whether owing to the competition of other useful subjects it has deteriorated of recent years in spite of the large increase in the number of trained and efficient teachers was not a point on which the Educational Conference came to any definite conclusion, though, as previously stated, recommendations were made for the encouragement of the study of the vernacular."

The Hon'ble Khan Bahadur Mian Fazl-i-Hussain asked :—

Hostel accommodation at Government College, Lahore.

30. " Will the Government be pleased to state whether the hostel accommodation in the Government College, Lahore, is adequate ? In case the accommodation is not adequate will the Government be pleased to state when for the first time this want of adequate hostel accommodation was brought to their notice and with what results ? And also whether this matter has not been brought to the notice every year since then ? "

The Hon'ble Mr. Richey replied :—

" The fact that the existing hostel accommodation of the Government College is inadequate was first brought to the notice of Government in 1894 ; and has been brought to the notice of Government at frequent intervals since. Houses for branch hostels have been hired by Government to accommodate additional boarders. It was stated in this Council in reply to a question by Mr. Shadi Lal in 1911 that the Lieutenant-Governor was of opinion that the task of providing hostel accommodation for students attending Government institutions in Lahore was one in which religious and other societies might well be asked to assist, building grants being given them for the purpose. Hostels conducted by such bodies have been successfully established in connection with the Muir College, Allahabad, and elsewhere. In Lahore so far no such society except the Young Men's Christian Association has come forward with a proposal of this kind.

" Government has recently purchased a site for a new hostel to accommodate 200 students at a cost of Rs. 1,17,760."

The Hon'ble Khan Bahadur Mian Fazl-i-Hussain asked :—

Ditto.

31. " Will the Government be pleased to state whether it is a fact that if hostel accommodation is made available for 200 students in the Government College, it will barely meet the demand for it ? If so, will the Government be pleased to state how many boarders the proposed hostel on the new site will accommodate, and what is the estimated cost of this hostel accommodation per boarder ?"

The Hon'ble Mr. Richey replied :—

" There are at present 173 boarders accommodated in the branch hostels of the Government College so that the accommodation for 200 students which it is proposed to provide in the new hostel will meet present requirements. The plan and estimates for the new hostel being still under preparation, it is not yet possible to estimate the probable cost of accommodation per boarder."

[*Khan Bahadur Mian Fazl-i-Hussain; Mr. Richey.*]

The Hon'ble Khan Bahadur Mian Fazl-i-Hussain asked :—

32. "Will the Government be pleased to state the total number of applicants, satisfying the requisite conditions of admission, who wanted to join the B. T. Class of the Central Training College, Lahore, and the S. A.-V. Class of the same institution, and the actual number admitted to each class ?" Applicants for admission to B. T. Class.

The Hon'ble Mr. Richey replied :—

"The total number of qualified applicants for the B. T. and S. A.-V. classes of the Central Training College last year was 194 and 159 respectively. Of these 48 were admitted to the former class and 45 to the latter."

The Hon'ble Khan Bahadur Mian Fazl-i-Hussain asked :—

33. "Will the Government be pleased to state whether all the secondary schools in the Punjab have got trained staff ? And whether a large number of trained teachers are not required to replace the untrained staff, and to enable the secondary education to expand efficiently ?" Trained staff of Secondary Schools.

The Hon'ble Mr. Richey replied :—

"There is still a large demand for trained secondary teachers in the Punjab though the percentage of trained teachers in secondary schools has increased during the last five years from 54·6 to 64·8, and is at present I believe higher than that in any other province in India."

The Hon'ble Khan Bahadur Mian Fazl-i-Hussain asked :—

34. "Will the Government be pleased to consider the advisability of opening a second section of the B. T. Class in the Central Training College, Lahore, next year ?" Opening of a second section of B. T. class.

The Hon'ble Mr. Richey replied :—

"The question of enlarging the B. T. or indeed any class at the Central Training College depends on conditions of staff and accommodation.

"Proposals for a considerable strengthening of the College staff are now under the consideration of Government.

"Plans and estimates for the construction of a Normal School at Ghakhar in the Gujranwala District have recently been submitted to Government for administrative sanction. Funds are in hand for this work. When the buildings are completed the Lahore Normal School will be removed to this locality, and the buildings it at present occupies in the Central Training College compound will become available for the enlargement of that institution. It is hoped that the buildings will be completed next year."

The Hon'ble Khan Bahadur Mian Fazl-i-Hussain asked :—

35. "Will the Government be pleased to state whether the summer vacations this year in the Central Model School, Lahore, were shifted from the usual vacation months ? And, if so, on what grounds ?" Summer vacations at Central Model School and High Schools in Lahore.

36. "Will the Government be pleased to state whether other High Schools in Lahore were requested to so arrange their vacations as to reopen on the 15th of August ? And, if so, whether all or any of them complied with this request ? And, if not, are the Government aware of the reason for non-compliance ?" Ditto.

37. "Will the Government be pleased to state whether the shifting of the summer vacations was mentioned in the Prospectus of the Central Model School this year ? And, if not, whether the staff and the students had due notice of it ?" Ditto.

[*Khan Bahadur Mian Fazl-i-Hussain ; Mr. Richey.*]

Summer vacations at Central Model School and High Schools in Lahore

38. "Will the Government be pleased to state whether their attention was drawn—(*a*) to the criticism to which the proposed change was subjected by the Press, (*b*) to the wishes of a large number of guardians of the pupils and (*c*) to the fact that medical opinion on the advisability of quininising school children in Lahore was divided ?"

Ditto.

39. "Will the Government be pleased to state how the percentage of attendance of pupils, on the reopening of the Central Model School, Lahore, this year, after vacations compared with the percentage of attendance on the reopening of the school after vacations in 1915 and 1916 ?"

Ditto.

40. "Will the Government be pleased to state the total number of pupils on the rolls of the Central Model School, Lahore, when it closed for vacations, and the number of quininised on its reopening this year ?"

The Hon'ble Mr. Richey replied :—

"With the permission of the Hon'ble Member I will reply to questions 35—40 which all deal with one subject in a single statement which will include all the points raised in his various questions.

"The summer vacation of the Central Model School was altered this year in order to reopen the school in August instead of in September for the administration of preventative quinine to the pupils.

"All other High Schools in Lahore were requested to alter the dates of their holidays for the same purpose. All with the exception of the D. A.-V. and the Rang Mahal Mission School did so. The Headmasters of these two schools informed the Inspector that they had not had sufficient notice to enable them to make arrangements for the change.

"The Headmasters' Association of Lahore also protested at the short notice ; and not without good reason. Notice of the schools selected by the local authorities for quininisation was only received by the Education Department in the middle of June and was then transmitted through the Inspector to the schools concerned."

"There is no doubt the short notice did cause inconvenience, more especially to the school staffs. There is incidentally no prospectus of the Central Model School.

"Some criticisms of the change of dates did appear in the papers, based, if my recollection is correct, on the mistaken notion that a number of pupils were taken by their parents to the hills during the fever season, whereas the number who do go to the hills is very small indeed in proportion to the number who remain.

"Only one parent, the Hon'ble Member himself, wrote to me on the question, and no complaints from parents were received by the Inspector.

"Medical opinion is generally in favour of the scheme of quininisation though all medical men do not advocate it. In this particular instance no doubt as to its advisability was expressed by any medical authority until the schools had been actually closed for the holidays.

"The average attendance at the Central Model School on its reopening after the summer holidays this year was exactly the same as last year, namely, 87 per cent. In 1915 it was 90 per cent.

"The total number of pupils attending the Central Model School when it closed for the vacation was 966. The number quininised at its reopening was 477.

"In conclusion, I should add that steps are being taken to obviate a recurrence of the inconvenience that was caused this year by the short notice.

[*Khan Bahadur Mian Fazl-i-Hussain ; Colonel Hendley.*]

In future it is hoped to be able to ask schools selected after consultation with the Malaria Department, in February, if they are prepared to be quininised in the summer."

The Hon'ble Khan Bahadur Mian Fazl-i-Hussain asked :—

Number of Musalman students in the Lahore Medical College.

41. " Will the Government be pleased to state the total number of students and the number of Musalman students in the Medical College, Lahore, on 31st March of 1905, 1910, 1915 and 1917 ?"

The Hon'ble Colonel Hendley replied :—

" Total number of students and the total number of Musalman students in the Lahore Medical College on the 31st March of 1905, 1910, 1915 and 1917 was :—

		Total.	*Musalmans.*
1905	...	274	23
1910	...	175	23
1915	...	172	17
1917	...	232	22

and in the School it was —

		Total.	*Musalmans.*
1905	...	325	73
1910	...	209	55
1915	...	258	53
1917	...	293	84

The Hon'ble Khan Bahadur Mian Fazl-i-Hussain asked :—

Number of Muhammadan Assistant Surgeons.

42. " Will the Government be pleased to state the total number of Assistant Surgeons in the employ of the Local Government, and also to state how-many of them are Muhammadans ? "

The Hon'ble Colonel Hendley replied :—

" There are 207 Assistant Surgeons of all grades whose names are borne on the Provincial list. Of these 36 are Muhammadans. "

The Hon'ble Khan Bahadur Mian Fazl-i-Hussain asked :—

Facilities for Musalman Medical students.

43. " Will the Government be pleased to state whether they have during the last five years taken any particular action to afford facilities for Musalman students to join the Medical College ?

" In case no particular step has been taken, will the Government be pleased to consider the advisability of admitting qualified Musalman candidates to the Medical College, provided their number does not go beyond 33 per cent. of the total admissions ? "

The Hon'ble Colonel Hendley replied :—

" During the last five years with the exception of the present year, every student, whether Musalman, Hindu or Sikh, who has applied for admission to the Medical College, and has been duly qualified, has been admitted. For the first time in the history of the College this year the total applications for admission have exceeded the available accommodation for College students. Of 80 new students admitted into the College 16 were Musalmans, 55 Hindus and 9 Sikhs, and of 96 new admissions into the School 31 were Musalmans, 33 Hindus and 32 Sikhs.

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[*Colonel Hendley ; Khan Bahadur Mian Fazl-i-Hussain ; Mr. Thompson.*]

"In the School admissions this year in the case of Hindus and Sikhs selection was restricted to candidates who had passed the Entrance examination in the Science Faculty, but in the case of Musalmans when all with Science Faculty qualifications had been taken a selection was made from applicants who had only passed the Entrance examination in the Arts Faculty.

"In the School 33 per cent. of the Punjab Civil Scholarships are reserved for Musalmans, and for the Burma Scholarships Musalmans and Sikhs have preference over Hindus, while in the North-West Frontier Province scholarships are usually awarded to Musalmans. In the College, however, Government Scholarships are awarded only by competition, irrespective of religion or race."

The Hon'ble Khan Bahadur Mian Fazl-i-Hussain asked :—

Want of accommodation at Medical College, Lahore.

44. "Will the Government be pleased to state whether any Musalman candidates for admission to the Medical College this year, though possessing requisite qualifications, were refused admission on the ground of want of accommodation? And, if so, how many?"

The Hon'ble Colonel Hendley replied :—

"This year 80 students were admitted into the College and 96 into the school, while admission had to be refused to 17 applicants for admission to the College and 257 to the School. Of the 17 College applicants refused admission 3 were Musalmans, 11 Hindus and 3 Sikhs, and of the 257 School applicants refused admission 31 were Musalmans, 162 Hindus and 64 Sikhs."

The Hon'ble Khan Bahadur Mian Fazl-i-Hussain asked :—

"With reference to the answer given by the Hon'ble Member I beg to ask whether the Hon'ble Member will kindly explain the difference between a Matriculate on the Science side and a Matriculate on the Arts side with Science as one of the subjects."

The Hon'ble Colonel Hendley replied :—

"Well, we prefer the Science."

The Hon'ble Khan Bahadur Mian Fazl-i-Hussain asked :—

Statistics give in a lecture by Sheikh Niaz Ali.

45. "Has the attention of the Government been drawn to the statistics given in a lecture delivered by Shaikh Niaz Ali, B.A., at the anniversary of the Anjuman-i-Himayat-i-Islam, Lahore, on the 7th April 1917, and published in several Lahore papers? If so, will the Government be pleased to state whether the said statistics are correct?"

The Hon'ble Mr. Thompson replied :—

"Government has seen the article in question. The figures given by Sheikh Niaz Ali in his lecture are inaccurate in detail, but are approximately correct."

The Hon'ble Mr. Fazl-i-Hussain asked :—

High Court for the Punjab.

46. "Will the Government be pleased to state whether a scheme for the Punjab High Court has been framed? And, if so, whether it has been sent to the Government of India? And whether it has been finally sanctioned by the Secretary of State? And will the Government be pleased to lay the scheme on the Council table if it has not yet been considered by the Government of India."

The Hon'ble Mr. Thompson replied :—

"I presume that what the Hon'ble Member wishes to know is whether any proposals have been made and approved in regard to the constitution of the

[*Khan Bahadur Mian Fazl-i-Hussain ; Mr. Thompson ; Mr. Lumsden.*]

Punjab High Court. There is no intention, so far as the Punjab Government is aware, of making the Punjab High Court when created, an exception among the High Courts of India in regard to its statutory constitution, and section 101 of the Government of India Act, 1915, will presumably apply. The conversion of the Chief Court into a High Court will take place after the war and when financial conditions permit. The end of the war is not yet in sight and there is no object in framing detailed proposals at present."

The Hon'ble Khan Bahadur Mian Fazl-i-Hussain asked :—

47. "Will the Government be pleased to state with reference to the Public Meeting of the Citizens of Lahore held in Bradlaugh Hall, Lahore, on 28th June 1917— Meeting at Bradlaugh Hall, Lahore, on 28th June 1917.

"(a) whether on perusal the Government found the speeches delivered in the said meeting to be moderate?

"(b) whether at midnight, following the said meeting, all the newspapers in Lahore were prohibited by orders, served through police agency, from publishing the proceedings of that meeting or even referring to the meeting?

"If so, will the Government be pleased to state who was responsible for issuing that order? And whether it was issued before or after the meeting?"

The Hon'ble Mr. Thompson replied :—

"(a) It is a fact that on perusal Government found the speeches delivered at the Bradlaugh Hall meeting of the 28th June moderate in tone.

"(b) The facts are as stated in the first part of question. The order prohibiting publication was issued by Government before the meeting."

The Hon'ble Khan Bahadur Mian Fazl-i-Hussain asked :—

48. "Will the Government be pleased to state the total expenditure incurred in printing the proceedings of the meetings of this Council in 1912-13 1915-16, 1916-17? And the number of copies printed during each of the aforementioned years? Cost of printing proceedings of Council.

The Hon'ble Mr. Lumsden replied :—

"The information required by the Hon'ble Member is as follows :—

Years.	Expenditure on printing proceedings.	No. of copies printed.
	Rs. A. P.	
1912-13	391 7 8	1,150
1915-16	492 1 3	1,200
1916-17	503 5 11	800

The Hon'ble Khan Bahadur Mian Fazl-i-Hussain asked :—

49. "Will the Government be pleased to state the total expenditure incurred during the years 1912-13 and 1915-16 in supplying the non-official members of the Council with copies of the proceedings of the Imperial and Provincial Legislatures?" Supply of copies of proceedings of Legislative Councils.

[*Mr. Lumsden ; Khan Bahadur Mian Fazl-i-Hussain ; Mr. Thompson.*]

The Hon'ble Mr. Lumsden replied :—

"The copies of proceedings of other Councils are supplied to us free of charge."

The Hon'ble Khan Bahadur Mian Fazl-i-Hussain asked :—

Discontinuance of supply of copies of proceedings of Legislative Councils.

50. "Will the Government be pleased to state whether the order discontinuing the supply of proceedings of other Legislative Councils to non-official members of this Council —

"(*a*) covers the proceedings of the Imperial Legislature as well ? and

"(*b*) is a war measure, or is intended to remain in force after the war as well ?"

The Hon'ble Mr. Lumsden replied : -

"(*a*) Copies of the proceedings of the Imperial Legislative Council are supplied to Members as heretofore.

"(*b*) The supply of other proceedings has been discontinued as a war measure in order to economise paper. It is intended to resume the supply after the war."

The Hon'ble Khan Bahadur Mian Fazl-i-Hussain asked : -

Persons dealt with under the Defence of India Act.

51. "Will the Government be pleased to state—

(*a*) the total number of persons dealt with under the Defence of India Act ?

(*b*) And out of these the number against whom an order under the Act is still in force ?"

The Hon'ble Mr. Thompson replied :—

"(*a*) The total number of persons dealt with under the Defence of India Act is 176.

"(*b*) The number of persons against whom an order under the Act is still in force is 109."

The Hon'ble Khan Bahadur Mian Fazl-i-Hussain asked :—

52. "Will the Government be pleased to state whether any general rules have been framed to guide the Heads of Departments and the Courts in selecting newspapers for advertisement work ?"

The Hon'ble Mr. Thompson replied :—

"No general rules have been framed to guide Heads of Departments and the Courts in selecting newspapers for their official advertisements, but Government reserves to itself the right to send its work in this respect to such newspapers as appear most suitable."

The Hon'ble Khan Bahadur Mian Fazl-i-Hussain asked :—

52 (A). "Will the Hon'ble Member kindly define the term 'suitable' in his reply ?"

The Hon'ble Mr. Thompson replied :—

"That is a matter which rests in the discretion of Government in each individual case."

The Hon'ble Khan Bahadur Mian Fazl-i-Hussain asked :—

Government advertisements in newspaper

53. "Will the Government be pleased to name the English newspapers of Lahore to which the advertisement work of the Government is being given this year ?"

[*Mr. Thompson ; Khan Bahadur Mian Fazl-i-Hussain ; Mr. Craik*]

The Hon'ble Mr. Thompson replied :—

"Government advertisements have been given to the following English newspapers of Lahore this year :—The *Civil and Military Gazette*, the *Punjabee*, the *Tribune*, the *Observer* and the *Bulletin*. But I repeat that Government reserves the right to use such newspapers for its work as it thinks fit."

The Hon'ble Khan Bahadur Mian Fazl-i-Hussain asked :—

Notification of gangs under the Criminal Tribes Act, 1911.

54. "Will the Government be pleased to state whether it has framed any rules under section 20 (1) of Act III of 1911, laying down the method of Enquiry before issuing notification under Section 3 of the said Act that a gang of persons is a criminal tribe? If so, will the Government be pleased to lay the same on the Council Table. If no rules have yet been framed, will the Government be pleased to state the practice prevailing as to the disposal of such matters, with special reference to—

"(*a*) the authority initiating the proposal and framing charges against the gang and its individual members ;

"(*b*) the opportunity afforded to the persons concerned to meet such charges ;

"(*c*) the authority determining the matter in issue ;

"(*d*) whether the opinion of any of the Law Officers is taken."

The Hon'ble Mr. Craik replied :—

"No rule of the nature indicated has been framed. In practice proposals to declare a gang a criminal tribe under Act III of 1911 are initiated by the local officers, *i.e.*, by the Superintendent of Police or District Magistrate. So far as Government is aware, no formal opportunity is given to members of such gangs to show cause against the action proposed, nor does the Act provide specifically for such opportunity being given. But Government has no reason to doubt that in all cases members of the gang are well aware of the action contemplated, and that any representations they may make to the local officers are accorded full consideration. The usual basis for action under the Act is the fact that the criminal habits of the members of the gang jointly or severally have been established by convictions in the Criminal Courts or proceedings under the Criminal Procedure Code. When the local officers are satisfied that the gang is addicted to the systematic commission of non-bailable offences, proposals for its notification as a criminal tribe under section 3 of the Act are submitted by the District Magistrate to the Commissioner of the Division, together with all material available regarding the criminality of the gang. If the Commissioner is satisfied that the proposals are justified, he forwards them to the Deputy Inspector-General of Police, who records his opinion and sends the papers to the Central Police office. They are there examined by the Deputy Inspector-General in the Criminal Investigation Department and the Inspector-General and forwarded to the Deputy Commissioner for Criminal Tribes. The latter officer may, and usually does, make further investigation in communication with the local officers, and if satisfied that the proposal is justified submits it to Government with his recommendation. The final authority determining whether the gang is to be notified is the Local Government. The Law Officers are consulted on any legal points that may arise, such as the wording of the notification, but not on the facts."

The Hon'ble Khan Bahadur Mian Fazl-i-Hussain asked :—

Ditto.

55. "Will the Government be pleased to place on table, by way of illustration, the case of any notification declaring a number of persons of different tribes to be a gang under section 3 of Act III of 1911."

[*Mr. Craik ; Khan Bahadur Mian Fazl-i-Hussain ; Sayad Makhdum Rajan Shah.*]

The Hon'ble Mr. Craik replied :—

"Only 3 gangs consisting of persons of different tribes have been notified as criminal tribes. Government is not prepared to lay papers on the table, but the following figures illustrate the criminality of the 3 gangs :—

Akla's gang.

"Gang A consists of 15 persons. Eight of these have been convicted in 12 cases under the Indian Penal Code, and 11 have been convicted in 22 cases under the Criminal Procedure Code. All members of the gang have been suspected of the commission of 108 offences.

Yara's gang.

"Gang B consists of 13 persons, 5 of whom have been convicted in 6 cases under the Penal Code, and 12 in 36 cases under the Criminal Procedure Code. The members of the gang have been suspected of committing 154 offences.

Din Muhammad's gang.

"Gang C consists of 12 persons, 3 of whom have been convicted in 4 cases under the Penal Code and 5 in 7 cases under the Criminal Procedure Code. The gang is suspected of committing 58 offences."

The Hon'ble Khan Bahadur Mian Fazl-i-Hussain asked :—

Detention of Muhammad Said in the Lahore Lunatic Asylum.

56. "Will the Government be pleased to state whether one Muhammad Said of Kasur, an inmate of the Lahore Lunatic Asylum, was received and detained as a criminal lunatic or as a lunatic so found by inquisition, or under a reception order, or under sections 8, 16, or 18 of Act IV of 1912 ?"

Ditto.

57. "If the above-mentioned Muhammad Said was received and detained under a reception order, will the Government be pleased to mention the authority issuing the reception order, and the section of Act IV of 1912 under which it was issued ?"

The Hon'ble Mr. Craik replied :—

"Muhammad Said was detained in the Lunatic Asylum for observation as a non-criminal lunatic in pursuance of an order made by the District Magistrate of Lahore under section 16 (1) of Act IV of 1912. After a few days' detention he was certified by the Medical Officer of the Asylum to be insane and the District Magistrate thereupon passed a reception order under section 14 of the Act."

The Hon'ble Sayad Makhdum Rajan Shah asked :—

Attendance of students at political meetings.

58. "(*a*) In their Circular No. 2350-11-S. B., dated the 20th July 1917, the Punjab Government has remarked that—

"'The young require special protection against those who appeal to them to join in agitation by flattering them as patriots, as defenders of religion and as saviours of their country, and thereby sow the seeds of indiscipline and anarchy, which may have lamentable results in future. This is no imaginary picture ; within the last few years some scores of school boys and students belonging to loyal and respectable families have, by means of such insidious appeals, been perverted and drawn into sedition and rebellion.'

"Will the Government be pleased to state if the mischievous propagandas alluded to in the above extract have been preached in public meetings ? If so, will the Government be pleased to state when, and at what places, have political meetings taken place in the Punjab, during the last 5 years, which have perverted students in the way mentioned in the above question ?

"(*b*) Will the Government be also pleased to give the names of the speakers who made such inflammatory speeches in the Province during the last 5 years ?

[*Sayad Makhdum Rajan Shah ; Mr. Thompson.*]

" (*c*) Have the above referred to speakers been prosecuted by Government and with what results ? If not, what are the grounds for not proceeding against them ?

The Hon'ble Mr. Thompson replied :—

" The first of the Hon'ble Member's question is not so strictly limited in regard to time as the second. Both presumably refer to the Punjab alone.

" As regards the Punjab, the circumstances of 1907 are probably within the recollection of the Hon'ble Member. Public meetings were held in Lahore, Rawalpindi and elsewhere, and were attended by students in large numbers. The direct result of these meetings in Lahore and Rawalpindi was an outbreak of rioting in which unfortunately students were prominent.

" The second question relates specifically to the Punjab and the last five years, that is, the five years since the autumn of 1912. During this period, the tone of speeches at public meetings in the Punjab, though occasionally bitter and unfriendly, and calculated to produce and foster feelings of resentment and hostility towards Government, has not been such as to necessitate punitive action against individual speakers. Anarchy and violence are not preached in public, as a rule, but how far this is due to the knowledge that such preaching will not be tolerated by the authorities, I leave it to the Hon'ble Member to determine. The records of the various conspiracy cases show that schoolboys and students were induced to join by secret propaganda and private meetings in 1914 and 1915.

" Instances, however, are not wanting in which undesirable doctrines have been preached in public since the outbreak of the war. It is believed that the flight of several Muhammadan students from Lahore to join the King's enemies was in part due to speeches which were publicly delivered here in Lahore by two agitators from outside the province. One of the two agitators has since fought against us on the frontier, and is still at large : the other has been interned by order of a Provincial Government other than that of the Punjab."

The Hon'ble Sayad Makhdum Rajan Shah asked :—

59. " (*a*) Will the Government be pleased to lay on the table a statement showing the names and particulars of persons interned under the Defence of India Act, together with the dates when they were interned ? Persons interned under the Defence of India Act.

" (*b*) Will the Government be further pleased to inform the Council which of the persons interned have been already released and on what dates ?

" (*c*) Are the cases of other interned persons being reconsidered by Government at present ? If so, when can the public expect the result of such reconsideration ? "

The Hon'ble Mr. Thompson replied :—

" The figures regarding the number of persons interned under the Defence of India Act and the number against whom orders under the Act are still in force have already been given. Government does not consider that further details will serve any useful purpose.

" Regarding the last part of the question, the cases of the persons against whom orders are still in force are constantly scrutinized and considered by Government, and orders are modified or cancelled immediately it is considered safe to do so in the interests of public safety."

[*Sayad Makhdum Rajan Shah ; Mr. Townsend ; Mr. Lumsden.*]

The Hon'ble Sayad Makhdum Rajan Shah asked :—

Expenditure of wheat profits.

60. "Will the Government be pleased to give the detailed expenditure of the non-recurring assignment of Rs. 10,70,000, made by the Imperial to the Provincial Government on account of wheat profits in the current budget, under head 26-A—(Agriculture) ? If this amount has not been already spent, will the Government kindly state how and when do they propose to spend it ?"

The Hon'ble Mr. Townsend replied :—

"The only sum that has as yet been disbursed from the assignment of 11.7 lakhs in question—an additional lakh has been assigned to the Punjab within the last few weeks—has been 1 lakh of rupees, which has been devoted to the purchase of pure wheat seed by the Agricultural Department for sale to cultivators for sowing purposes this autumn.

"It is proposed to expend the greater part of the balance on the following objects :—Extension of the Lyallpur farm buildings ; extension of the Gurdaspur farm and buildings ; establishing demonstration farms (the recurring cost of which will be borne by district boards, though they will be managed, on behalf of these boards, by the Agricultural Department) ; power boring plant for wells ; an experimental farm in the North Punjab ; two seed go-downs ; water saving and other connected experiments on a large scale at Roda Koru, near Lyallpur ; a tube well in the Sialkot District ; additional veterinary hospitals in the south-east of the Province ; a demonstration farm in connection with the Borstal Jail ; the extension of the laboratory at the Agricultural College ; an experimental rice farm on the Upper Chenab Canal, and the reclamation of 'bara' land in the Lower Bari Doab Colony. After providing for the estimated expenditure necessary for these purposes, some surplus will still remain over ; and proposals as regards the expenditure of this amount are under consideration. Any suggestions which Hon'ble Members may care to submit to me in this connection will receive careful consideration.

"It is impossible as yet to say accurately what exact amount will be spent in the current financial year, apart of course from the sum of one lakh, devoted to the purchase of pure wheat seed. Probably it will amount in all to about another lakh of rupees. The rest of the assignment will be spent in the next financial year and its successors.

"This answer also disposes of question No. 20 standing in the name of the Hon'ble Rai Bahadur Ram Saran Das."

The Hon'ble Sayad Makhdum Rajan Shah asked :—

Executive officers as presidents of Municipal and District Boards.

61. "In view of the recent announcements of His Excellency the Viceroy, as regards the desirability of developing Local Self-Government, is the Punjab Government prepared to consider—

"(*a*) the desirability of requiring Executive Officers not to stand (at least in some of the selected districts of the Punjab) for election as Presidents of the Municipal Boards ?

"(*b*) the desirability of providing by legislature or otherwise, the election of non-officials as Presidents of District Boards ?"

The Hon'ble Mr. Lumsden replied :—

"(*a*) Under section 20 of the Municipal Act, 1911, the election of a President is a matter in the discretion of the Committee and Government is reluctant to restrict in any manner the power thus conferred. There is no reason to suppose that executive officers use their influence to secure election. I

[*Mr. Lumsden ; Sayad Makhdum Rajan Shah ; Mr. Richey.*]

may mention that 18 Municipalities* in this Province already possess elected non-official Presidents ; where other Municipal Committees desire to follow that course Government will certainly not raise any objection to the election of a suitable non-official as President.

"(*b*) No legislation is necessary to provide for the election of non-official Chairmen of District Boards. On the general question I would refer the Hon'ble Member to my reply to the somewhat similar enquiry to be made at this meeting by the Hon'ble Chaudhri Lal Chand.

The Hon'ble Sayad Makhdum Rajan Shah asked :—

62. "Will the Government kindly inform the Council what are the details of the new scheme of consolidated grants to be made in future to District Boards from Provincial revenues ? Consolidated grants to District Boards.

"(*b*) Is there any difference between the total recurring grants made to each District Board from Provincial revenues, as made under the old scheme, and as now proposed under the new scheme of consolidated fixed grants ? If so, will the Government give a statement showing the difference for each District ?

"(*c*) If the answer to (*b*) be in the affirmative, and the total amount of recurring grants made to all District Boards under the new scheme be less than those given under the old system, will the Government kindly state how they propose to augment the already meagre recurring resources of the District Boards in future ?

"(*d*) Will the Government also state whether, under the new scheme, the District Boards have been burdened with any new expenditure ? If so, what is the approximate total amount of the burden in the case of each District Board in the Province ?

"(*e*) Will the Government kindly state whether any grants have, under the new scheme, been withdrawn ? If so, will the Government kindly state what those grants are and what is their total amount in the case of each District Board ?"

The Hon'ble Mr. Lumsden replied :—

"As regards the portions (*a*), (*c*), (*d*) and the first part of (*e*) I would refer the Hon'ble Member to the reply to be given to the Hon'ble Rai Bahadur Ram Saran Das. The information asked for in the latter parts of (*b*) and (*e*) will be found in the statement* laid on the table."

The Hon'ble Sayad Makhdum Rajan Shah asked :—

63 "(*a*) Will the Government kindly state what proportion of educational expenditure was met from Provincial revenues by grants-in-aid five years ago and what is the proportion now ? Provincial grants in aid towards Educational expenditure.

"(*b*) If there is any diminution in the proportion of educational expenditure met from Provincial revenues will the Government be pleased to state what proposals they have under consideration to aid education from the State funds to a greater extent ?"

The Hon'ble Mr. Richey replied :—

"(*a*) I am not quite sure whether the Hon'ble Member refers to direct grants to aided institutions or to grants to Local Bodies. I conclude that he means the latter.

"The proportion of expenditure on education by Local Bodies met from grants-in-aid from Provincial revenues is 46·3 per cent. in 1916-17 as compared with 29·5 per cent. in 1911-12.

"(*b*) There has consequently been no diminution in the proportion met from Provincial revenues but an increase of over 55 per cent. The methods of distributing grants to Local Bodies have recently been considered by a special committee, who has forwarded recommendations to Government which are now under consideration."

*See Appendix D.

[*Sayad Makhdum Rajan Shah ; Mr. Thompson ; Rai Bahadur Ram Saran Das ; Mr. Lumsden.*]

The Hon'ble Sayad Makhdum Rajan Shah asked :—

tudents and the Punjab Provincial Conference.

64. "Will the Government be pleased to announce whether the enlistment of students as volunteers in connection with the Punjab Provincial Conference or any political meeting is permissible or not under the directions of the Government ?"

The Hon'ble Mr. Thompson replied :—

"I am not quite clear what the duties of the volunteers in question are. In so far as they involve—and *primâ facie* they do involve—attendance at political meetings and active participation in politics, they come within the scope of the recent circular."

The Hon'ble Rai Bahadur Ram Saran Das asked :—

onsolidated grants to District Boards.

65. "Is it a fact that the new scheme of consolidated fixed grants for District Boards has been introduced in all the Divisions ? If so, will the Government kindly furnish for the information of the public a statement showing—

(*i*) the total actual income and expenditure in each District for the year 1916 in the Rawalpindi Division and for 1916-17 in the remaining four Divisions;

(*ii*) the difference between the total income and expenditure in each District for the year 1915-16 in the Rawalpindi Division and for 1916-17 in the remaining four Divisions;

(*iii*) the total amount of grants made from the Provincial revenues to each District under the old scheme for the same years; and

(*iv*) The total amount of consolidated fixed grants for each District under the new scheme ?"

The Hon'ble Mr. Lumsden replied :—

"The scheme has now been introduced in all the Divisions. The statement* asked for is laid on the table."

The Hon'ble Rai Bahadur Ram Saran Das asked :—

ithdrawal existing ants from strict ards.

66. "Will the Government kindly state for the information of the public what existing grants for various purposes from Provincial revenues to District Boards have under the new scheme of consolidated grants been withdrawn and what special grants maintained ?"

The Hon'ble Mr. Lumsden replied :—

"Grants for the following purposes from Provincial revenues to District Boards were abolished on the introduction of the new scheme :—

1. Public Works buildings;
2. Staging Bungalows;
3. Nazul properties;
4. Divisional scholarships;
5. Engineering establishment;
6. Veterinary establishment;
7. Feeder roads;
8. Rest-houses;
9. Plague grants; and
10. Miscellaneous grants;

The latter includes a number of petty grants, such as the grant, to the Hissar District Board, for the maintenance charges of the Rangoi Canal, and the grant for the Sakesar Sanatorium in the Shahpur District.

*See Appendix E.

[*Rai Bahadur Ram Saran Das ; Mr. Lumsden.*]

The Hon'ble Rai Bahadur Ram Saran Das asked :—

67. "Will the Government kindly state whether the maintenance charges of any new services and works have been thrown on the District Boards under the new scheme? If so, have the charges of these services and works been taken into consideration at the time of fixing consolidated grants?" New maintenance charges imposed on District Boards.

The Hon'ble Mr. Lumsden replied :—

"No new maintenance charges have been thrown on the District Boards under the new scheme. They will now, however, be directly responsible for the maintenance of certain rest-houses and other Provincial properties which were handed over to them originally with maintenance grants. The cost of maintenance of all such properties has been taken into consideration in fixing the consolidated grants."

The Hon'ble Rai Bahadur Ram Saran Das asked :—

68. "Is it a fact that in calculating the consolidated grants the Government has reduced the existing rate of maintenance charges for roads? If so, will the Government kindly furnish a statement showing for each District the rate per mile of metalled roads :— Reduction of maintenance charges of District Board Roads.

(*i*) Under the management of the Public Works Department in 1909-10.

(*ii*) Under the management of the Public Works Department in 1915-16.

(*iii*) Under the management of District Boards in 1915-16.

(*iv*) As calculated by Government in fixing consolidated grants for District Boards under the new scheme."

The Hon'ble Mr. Lumsden replied :—

"The answer is in the negative. I would explain that District Boards at present maintain no road tables such as are kept up by the Public Works Department, and so no proper maintenance rates calculated on scientific principles could be worked out. In fixing the maintenance rates the Local Government has in almost every case adopted a figure which will allow for a higher expenditure on the maintenance of roads than the average of the actuals for the three years preceding that from which the new scheme takes effect and the rates were settled after most careful and detailed enquiry and after consultation with the Public Works Department."

The Hon'ble Rai Bahadur Ram Saran Das asked :—

69. "Is it a fact that the total amount of grants as now fixed under the new scheme of consolidated grants is less than what was actually granted from Provincial revenues to District Boards under the old system? If so, will the Government kindly state what has been the saving to Government by the introduction of the new scheme?" Effect of consolidated grants to District Boards.

The Hon'ble Mr. Lumsden replied :—

"It will be convenient to take this question and No. 72 together. Under the old scheme the recurring grants to all the District Boards in the Province (exclusive of grants for educational purposes which have not been altered) come to Rs. 9,39,000 (round figures). The consolidated grants total Rs. 7,74,000. There is thus an apparent saving of Rs. 1,65,000, but against this must be put the sum of the contributions

[*Rai Bahadur Ram Saran Das ; Mr. Lumsden.*]

previously recovered from District Boards by Government which are now being relinquished. These amount to Rs. 42,000. There is thus a net saving to Government of expenditure, which is strictly of a recurring nature, of Rs. 1,23,000. This saving, however, is only apparent because it is intended, whenever the finances of the Province permit, to place annually at the disposal of Commissioners a sum for grants to the Boards in their Divisions for development expenditure. The normal amount has been fixed provisionally at Rs. 2,60,000. In good years when there is plenty of money to spare it may be possible to allot a larger sum, and it is hoped that even in bad years it will not be necessary to reduce the amount to any substantial extent. It will be thus seen that on the introduction of the new scheme Government will be spending normally about Rs. 1,37,000 more on contributions to District Boards than before. The above figures do not include the special grant of Rs. 3,50,000 which has been made annually for the last few years to certain Boards for new roads in the Canal Colonies. As I have on various occasions explained the object of the change was not to save money to Government but to secure a more equitable distribution of the grants and at the same time allow the District Boards a free hand in apportioning the amounts received, and thus by putting their financial position on a more secure basis to promote and extend their activities in the matter of local self-government."

The Hon'ble Rai Bahadur Ram Saran Das asked :—

Development grant made to District Boards.

70. "Will the Government kindly state whether the development grant of one lakh granted to District Boards in the current year was out of this saving from the total amount of old grants or over and above this latter amount ?"

The Hon'ble Mr. Lumsden replied :—

"The sum of a lakh of rupees which was provided in the budget this year for development grants to District Boards was, as will be evident from the reply to the previous question, quite distinct from the provision which had been made for the old scale of recurring grants and did not come out of the savings referred to in the last question."

The Hon'ble Rai Bahadur Ram Saran Das asked :—

Consolidated grants to District Boards.

71. "Will the Government kindly state whether it is under contemplation—

(*i*) to increase the consolidated grants to District Boards in such a way as not to reduce the total amount of recurring grants made from Provincial revenues to such Boards under the old scheme ; and

(*ii*) to make in future development grants over and above the total amount of such grants ?"

The Hon'ble Mr. Lumsden replied :—

(*i*) "As already explained the full amount of the old recurring grants is being allotted to District Boards either in the form of the consolidated grants or by way of development assistance. The consolidated grants are subject to revision at the end of five years.

(*ii*) "This question has already been fully discussed in the reply to No. 69.

"I may add for the information of the Hon'ble Member that a Resolution now in course of preparation will issue shortly dealing with the whole question of the new scheme and explaining the exact position of the different Boards under it."

[*Rai Bahadur Ram Saran Das ; Mr. Lumsden ; Mr. Richey.*]

The Hon'ble Rai Bahadur Ram Saran Das asked :—

Development grants to District Boards.

72. " Will the Government kindly state whether the last development grants were made for the present year only, or will this practice be continued ? What are the Government's intentions in this matter for the next year and for the future in general ? "

(*Vide* reply to question 69.)

The Hon'ble Rai Bahadur Ram Saran Das asked :—

Fees in District Board Primary Schools.

73. " Will the Government kindly state whether it is under contemplation to increase fees in Primary Schools under the District Boards ? "

The Hon'ble Mr. Lumsden replied :—

" No such change is under contemplation."

The Hon'ble Rai Bahadur Ram Saran Das asked :—

Grants to Local Boards for Schools.

74. " Is it a fact that in the distribution of educational grants the Government has now introduced a system of giving fixed grants per school in place of meeting from Provincial revenues a certain proportion of educational expenditure ? "

The Hon'ble Mr. Lumsden replied :—

" Grants to Local Boards for new Primary and Middle Schools are now given at fixed rates which were calculated on two-thirds of the average cost of each class of school when in full running order. The proportion, therefore, given for a new school in its opening years is considerably higher on an average than it was before this system was introduced in 1915."

The Hon'ble Rai Bahadur Ram Saran Das asked :—

Provincial grants to Educational Institutions.

75. " Will the Government kindly give for the information of the general public a statement showing for each district the total amount of grants received by educational institutions from Provincial revenues :—

" (*i*) during the last year of the old system on salary basis ;

" (*ii*) during each under the new scheme ; and

" (*iii*) during each of the last two years if the old scheme had been still in force."

The Hon'ble Mr. Richey replied :—

" A statement* giving so far as is possible the information required is laid on the table. It is impossible to give the information asked for in section (*iii*) of this question, since grants under the old scheme were calculated on an exhaustive enumeration of every Vernacular teacher employed by every Local Body, with his qualifications and his salary. Since under the new system the necessity for compiling these exhaustive statements was obviated no such statistics are available."

The Hon'ble Rai Bahadur Ram Saran Das asked :—

Effect of fixed grants on opening of new Primary Schools.

76. " Is it a fact that by the introduction of the new scheme of fixed grants the Government has indirectly restricted the opening of new Primary Schools by District Boards ? If so, will the Government kindly state whether it is under contemplation to revert to the old system or to adopt some other suitable method which should avoid any check being placed on the extension of primary education."

* See Appendix F.

[*Mr. Richey ; Rai Bahadur Ram Saran Das.*]

The Hon'ble Mr. Richey replied :—

"On the contrary the effect of the new system is exactly the opposite of what the Hon'ble Member supposes. The new system gives every encouragement for the opening of new schools, but has been criticized because it does nothing towards the improvement of existing schools.

"A special committee considered the method of distribution of Provincial grants to Local Bodies last week and is submitting its recommendations to Government."

The Hon'ble Rai Bahadur Ram Saran Das asked :—

'uller explanation of Revised 'inancial itatement.

77. "Is the Government aware that the revised financial statement showing figures under major heads and the memorandum accompanying it are in themselves not sufficient to explain adequately provincial financial affairs to the non-official members ?"

The Hon'ble Mr. Lumsden replied :—

"The reply is in the negative. Government, however, is aware that the intricacies of the budget cannot be mastered by Hon'ble Members or others without careful study, and though it is doubtful if much can be done to simplify the elaborate and detailed memorandum, Government will be glad to consider any concrete suggestions put forward by Hon'ble Members and to meet their wishes as far as possible. I might point out however that I have personally on various occasions asked non-official members to consult me freely should they experience any difficulties with regard to budget figures, and the fact that little or no advantage has been taken of this invitation during the past two years would seem to show either that the Hon'ble Member's complaint is not of general application or that non-official members feel that they already receive as much financial information as they can conveniently assimilate."

The Hon'ble Rai Bahadur Ram Saran Das asked :—

ipply of etailed civil timates.

78. "Is the Government aware that in some other provinces detailed civil estimates are also supplied to non-official members along with the financial statement ?"

The Hon'ble Mr. Lumsden replied :—

"Government has no information on the point."

The Hon'ble Rai Bahadur Ram Saran Das asked :—

apply of etailed civil timates.

79. "Will the Government kindly state whether it is under contemplation to supply in future copies of detailed civil estimates along with the financial statement to non-official members ?"

The Hon'ble Mr. Lumsden replied :—

"The question of such supply was considered recently in connection with a proposal that the estimates should be printed locally instead of as at present by the Comptroller-General. Government is quite prepared to make the necessary arrangements, provided there is any real and general desire on the part of Hon'ble Members for this further information, but in view of the fact that the estimates cover nearly 100 pages and the present necessity of exercising the strictest economy in the use of paper, it is felt that any change might well be deferred until after the war."

[*Rai Bahadur Ram Saran Das ; Mr. Lumsden.*]

The Hon'ble Rai Bahadur Ram Saran Das asked :—

80. "Is the Government aware that the items in the schedule of works and the charges to be met from the unallotted amount placed at the disposal of Finance Committee are not sufficiently described so as to enable the non-official members to understand the nature of such charges? Will the Government kindly consider the desirability of giving a sufficient description of such items?" *Fuller explanation of Revised Financial Statement.*

The Hon'ble Mr. Lumsden replied :—

"The Government was not aware that Hon'ble Members had experienced any difficulty so far in understanding the nature of the items of unallotted expenditure. As the Finance Committee affords an opportunity for free and informal discussion in respect of these charges and enables the elected members to investigate their nature fully, it is not considered necessary to increase the length and complexity of the list by giving a detailed description of every item."

The Hon'ble Rai Bahadur Ram Saran Das asked :—

81. "(*a*) Is it a fact that from 1st April 1917 no grain compensation allowance has been granted by Government? *Grain compensation allowance.*

"(*b*) If answer to (*a*) be in the affirmative will the Government kindly state whether it is under contemplation to appropriate the savings under grain compensation allowance to such objects as Education, Sanitation or Medical Relief."

The Hon'ble Mr. Lumsden replied :—

"(*a*) Yes, with the exception of a small amount paid in Kasauli.

"(*b*). The Hon'ble Member is doubtless aware that the Government of India and His Majesty's Government are making every effort to economise expenditure that is not urgently necessary. He is also probably aware of the currency difficulties experienced by the Government of India, owing to the large military expenditure being incurred on behalf of His Majesty's Government and to the difficulty of obtaining sufficient silver to meet the coinage requirements. The amounts provided in the current year's budget for Education, Sanitation, Medical Relief, etc., were considerable and while the Local Government is prepared to consider the question of making additional special grants in cases of clear and urgent necessity it is essential that until the return of normal financial conditions the policy of careful economy which is at present being pursued should be continued."

The Hon'ble Rai Bahadur Ram Saran Das asked :—

82. "(*a*) Is the Government aware that there is a great deal of water-logging in various places in the vicinity of Lahore, specially near Shahdara? *Water-logging near Lahore.*

"(*b*) Will the Government kindly state whether it is under contemplation to make allotments out of the savings of this year for sanitary purposes?

"(*c*) Will the Government kindly state whether it is under contemplation to increase the recurring grants for sanitation during the next financial year."

The Hon'ble Mr. Lumsden replied :—

"(*a*) Government has no information to show that water-logging habitually exists in the vicinity of Lahore. No doubt in the vicinity of the river and on the low-lying ground around Shahdara water has collected this year in consequence of the abnormal rainfall and river spill. In the case of public lands the attention of the local authorities has been drawn by the Malaria Department to the necessity of dealing with such casual water, but a number of the depressions occur on private property. It is to be hoped that owners will not fail to do their part towards the removal of this source of danger to the public.

[*Mr. Lumsden. ; Rai Bahadur Ram Saran Das ; Mr. Townsend.*]

" (*b*) No applications for assistance have been received so far by the Sanitary Board in connection with this matter. If the Hon'ble Member's question is intended to be of general application, I would refer him to the answer given to him already in connection with anticipated grain compensation savings.

" (*c*) The budget restrictions will be in force during the ensuing year, and it is not proposed to increase the recurring grant for sanitation. There is no reason to suppose that this year's allotment to the Sanitary Board of rupees four lakhs will prove to have been inadequate, and the Hon'ble Member will recognise that in consequence of the war it is difficult to obtain various kinds of materials required for the carrying out of sanitary schemes. "

The Hon'ble Rai Bahadur Ram Saran Das asked :—

Increase in grants for sanitation.

83. " Will the Government kindly state whether it is under contemplation to increase the recurring grants for sanitation during the next financial year "

The Hon'ble Mr. Lumsden replied :—

" The budget restrictions will be in force during the ensuing year and it is not proposed to increase the recurring grant for sanitation. There is no reason to suppose that this year's allotment to the Sanitary Board of rupees four lakhs will prove to have been inadequate and the Hon'ble Member will recognise that in consequence of the war it is difficult to obtain various kinds of materials required for the carrying out of sanitary scheme."

The Hon'ble Rai Bahadur Ram Saran Das asked :—

Expenditure of wheat profits.

84. " Will the Government kindly state whether or not the wheat profits amounting to Rs. 10,70,000 which were allotted in the current budget under head "26-A—Agriculture" have been spent or likely to be spent in the current financial year ? If not, will the Government kindly state what are their intentions with respect to this amount in the next year ? "

(For reply see reply to question No. 60).

The Hon'ble Rai Bahadur Ram Saran Das asked :—

Supply of wheat falling short of the demand.

85. " (*a*) Is it a fact that supply of wheat is not keeping pace with the demands for it in this province ?

" (*b*) If the answer to (*a*) be in the affirmative, will the Government kindly state what measures they propose to take for increasing the supply of wheat ?".

The Hon'ble Mr. Townsend replied :—

" (*a*) Government has no reason to believe that the supply of wheat is not keeping pace with the demands for it in the province where the area sown with wheat is steadily increasing year by year.

" Government has this year taken special measures to encourage the extension of wheat cultivation, but the outturn largely depends on climatic conditions which are beyond human control. The matter is one that receives continual attention from Government : and should Government be satisfied in the future that the contingency mentioned by the Hon'ble Member has arisen, it will not hesitate to take such action as may appear necessary to rectify the situation.

" (*b*) The answer to the first part of this question being in the negative, the second part does not arise."

The Hon'ble Rai Bahadur Ram Saran Das asked :—

Expenditure of wheat profits.

85.A " I beg to ask a supplementary question. I did not mean the internal requirements but the export requirements. The Punjab does not meet the wide export requirements.

The Hon'ble Mr. Townsend replied :—

" If the Hon'ble Member wishes to ask this question, I want notice."

[*Mr. Townsend; Rai Bahadur Ram Saran Das; Mr. Maynard; Mr. Lumsden.*]

The Hon'ble Rai Bahadur Ram Saran Das asked :—

86. "Will the Government kindly state for the information of the public how lands reserved by the Government in the new colonies for grazing purposes have been distributed?" Distribution of land for grazing in new colonies.

The Hon'ble Mr. Maynard replied :—

"The area, amounting to 10 per cent. of the total in villages containing peasants' and horse-breeders' grants, which is reserved for grazing purposes on the Lower Bari Doab Canal, remains in the hands of Government, but is available for grazing the cattle of all residents in the village. The proportion varies in the different colonies: but the method of treatment is the same. Where proprietary right in the area of agricultural grants has been transferred to the grantees, the proprietary right in grazing land is reserved by Government, but the use of the land for grazing purposes is conceded free of charge to the residents of the village concerned."

The Hon'ble Rai Bahadur Ram Saran Das asked :—

87. "(*a*) Is the Government aware that on account of abnormal increase in the prices of hides agricultural cattle are being killed in large numbers? Killing of agricultural cattle on account of their hides.

"(*b*) If the answer to (*a*) be in the affirmative, will the Government kindly state whether or not they propose to take any action in the matter?"

The Hon'ble Mr. Maynard replied :—

"(*a*) It is understood that by agricultural cattle the Hon'ble Member refers to plough bullocks and well bullocks. A good plough bullock is worth Rs. 100 to Rs. 150 and a good well bullock more. At the present high prices a good bullock's skin is worth from Rs. 25 to Rs. 30. Allowing for the value of other parts of the carcase, a dead bullock may be worth Rs. 35 to Rs. 40. It obviously would not pay any one to kill an animal worth Rs. 100 or Rs. 150 when living in order to get Rs. 35 to Rs. 40 for him when dead. It follows that only old and useless agricultural cattle are likely to be slaughtered in a season such as the present when fodder of all kinds is abnormally plentiful. Moreover, there is a great diminution since September of last year (1916) in the actual supply of hides. In that month 3,000 pieces arrived in Lahore each day. The number now arriving daily is only 300.

"(*b*) In these circumstances no action is contemplated."

The Hon'ble Rai Bahadur Ram Saran Das asked :—

88. "(*a*) Will the Government kindly state for the information of the public whether it is under contemplation to raise certain notified areas to the status of Municipal Boards and to reduce certain Municipal Boards to the status of notified areas? Notified areas and municipalities.

"(*b*) If so, will the Government kindly state in what towns this change is under contemplation?"

The Hon'ble Mr. Lumsden replied :—

"No specific proposals of the nature referred to in part (*a*) of the question are at present under consideration, and consequently part (*b*) does not arise."

[*Rai Bahadur Ram Saran Das ; Mr. Thompson ; Rai Bahadur Raizada Bhagat Ram ; Mr. Richey.*]

The Hon'ble Rai Bahadur Ram Saran Das asked :—

Provincial Service officers as Under-Secretaries.

89. "Is it a fact that there were recently two vacancies of Under-Secretaries to the Government in this Province. If so, was the name of any Provincial Service officer considered while filling these vacancies ?"

The Hon'le Mr. Thompson replied :—

"Two of the Under-Secretaryships became vacant in October. The question of appointing a Provincial Civil Service officer to one of them was considered."

The Hon'ble Rai Bahadur Raizada Bhagat Ram asked :—

Education of Indian women.

90. "(*a*) Has the attention of the Government been drawn to the series of letters by Ghulam Yaseen, Bar.-at-Law of Amritsar, on the education of Indian women in the Punjab, that were published in the "Tribune" of various dates between the months of April and June 1917 and now collected in a pamphlet ?

"(*b*) Will the Government be pleased to state if it is a fact that some of the earlier Punjab education report like, for instance, that for 1898-99, used to show a statement giving the attendance at girls' schools of all grades in the different districts of the Province ?

"(*c*) If so, will the Government be pleased to resume in future this old practice, as suggested in the aforementioned letters, to facilitate comparison of the number of girls in such schools, according to districts ?"

The Hon'ble Mr. Richey replied :—

"The answer to all three parts of this question is in the affirmative.

"A statement will in future be included in education reports showing the state of female education by districts."

The Hon'ble Rai Bahadur Raizada Bhagat Ram asked :—

Statistics relating to Primary Education of Girls.

91. "The annual report on the progress of education in the Punjab as at present arranged contains no general table like General Table XI in the Education Report for the year 1915-16 with regard to boys, in respect of Primary Schools for girls, by districts. Will the Government be pleased to order for a supplementary return in future annual reports on education, showing separately particulars of Government, Municipal, Board or Private Lower and Upper Primary Schools for Girls, both Vernacular and Anglo-vernacular and Aided or Unaided, by districts, on the general lines of Table XI in the report on Education for 1915-16 ?"

The Hon'ble Mr. Richey replied :—

"The suggestion of the Hon'ble Member will be gladly adopted by Government, and the table for girls' schools similar to Table XI incorporated in future reports."

The Hon'ble Rai Bahadur Raizada Bhagat Ram asked :—

Amount spent by local authorities on female education.

92. "The annual reports on the working of Municipalities and District Boards in the Punjab do not at present show separately in their statements of expenditure the amount spent during the year on female education. Will the Government be pleased to order such amounts spent during the year on female education to be separately shown in future annual reports on the working of Municipalities and District Boards ?"

[*Mr. Lumsden ; Rai Bahadur Raizada Bhagat Ram ; Mr. Richey ; Mr. Fagan.*]

The Hon'ble Mr. Lumsden replied :—

" The total amounts spent by Municipalities and District Boards respectively on female education are shown in Table VII of the Education Report, and that information which is readily accessible will probably meet the Hon'ble Member's requirements.

" The statements appended to the reports on the working of Municipalities and District Boards are prescribed by the Government of India and cannot be altered without their sanction. In any case the statements are already very elaborate and the addition of further details would entail a sacrifice of clearness."

The Hon'ble Rai Bahadur Raizada Bhagat Ram asked :—

Preferential treatment of girls' schools.

93. " (*a*) Is it a fact that, as many as 35 years ago, in his statement submitted to the Commission, the late Haji Ghulam Hassan, as the Punjab Member of the Indian Education Commission of 1882, had definitely stated that, unless some special privileges were granted to female schools, he did not think that any satisfactory result would accrue to female education in the Punjab ?

" (*b*) If so, will the Government be pleased to give effect to that principle by revising the present rules of grants, both building and other, to female schools in a more liberal and sympathethic spirit ? "

The Hon'ble Mr. Richey replied :—

93. " (*a*) The statement of the late Haji Ghulam Hassan to which reference is made has been recently quoted publicly ; but is not available.

" (*b*) Meanwhile, the regulations for award of grants to girls' schools, which in 1882 did not differ from those of boys' schools, have been completely revised. The various forms of preferential treatment for girls' schools are too numerous to mention. It will be sufficient to say that in the case of elementary institutions the block grants for girls' schools are calculated at double the rates for boys' schools, and the staff grants at a fifty per cent. higher rate, while no fees are charged in girls' schools, with the exception of Queen Mary's College and Victoria School."

The Hon'ble Rai Bahadur Raizada Bhagat Ram asked :—

Difficulties of females co-sharers of land.

94. " In reply to questions Nos. 60 and 61 with regard to suggestion for removal of difficulties experienced by female co-sharers in realising their share of produce of land the Hon'ble Mr. Fagan, on 2nd September 1916, was pleased to say that no amendment of the existing law appeared to be necessary as section 144 of the Land Revenue Act afforded facilities suggested in abovementioned questions. Will the Government be pleased to state whether lately in some cases decided by Revenue Officers it has been found that the provisions of section 144, Land Revenue Act, do not afford effective remedy for realization of produce by division as section 144 of Land Revenue Act does not clearly apply to the case of co-sharers in a holding or estate. "

The Hon'ble Mr. Fagan replied :—

" It seems probable that this question has been framed with reference to a decision given by the Collector of Jullundur on a claim for division of produce brought by one Murad Bibi against one Khadim Hussain. This decision has come on the revision side before the Financial Commissioner whose order, affirming the right of a co-sharer to have his share of the produce of land separated off by a revenue officer notwithstanding the objections of other co-sharers, will be published in the Punjab Record. The answer to the question is that there is no reason for supposing that section 144 of the Land Revenue Act correctly interpreted does not provide an effective remedy."

[*Rai Bahadur Raizada Bhagat Ram ; Mr. Townsend ; Mr. Maynard ; Mr. Thompson.*]

The Hon'ble Rai Bahadur Raizada Bhagat Ram asked :—

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95. " In answer to question No. 64 the Hon'ble Mr. Townsend, on 2nd September 1916, was pleased to state that the Government will make inquiry from the Agricultural Engineer as to the cause of shrinkage of water in some of the tahsils of Jullundur District. Will the Government be pleased to state whether the promised inquiry has been made and, if so, what was the result of those inquiries ? "

The Hon'ble Mr. Townsend replied :—

" The inquiry referred to has been made by the Agricultural Engineer and completed, so far as he is concerned. His report has, however, been sent to the Irrigation Department for any comments the authorities of that Department may wish to offer on it. Pending the receipt of those comments it would be premature for the Government to make any pronouncement on the subject, but I will be glad to show the Hon'ble Member privately the Agricultural Engineer's report."

The Hon'ble Rai Bahadur Bhagat Ram asked :—

wells in ndur.

96. " Would the Government be pleased to give the number of wells in which tubes were inserted in the Jullundur Tahsil during the last five years and with what result ?"

The Hon'ble Mr. Townsend replied :—

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"The number of wells in the Jullundur Tahsil in which pipes have been inserted by the Agricultural Department during the last five years is 21. In 11 of these the supply of water was increased. I may add that boring work has been discontinued in this tahsil, because the head of water in wells in it is generally too low for borings to be successful."

The Hon'ble Raizada Bhagat Ram asked :—

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97. " Will the Government be pleased to state whether any grant of land has been made to the Megh Udhar Sabha in the Lower Chenab, Jhelum or Lower Bari Doab Colonies to provide for members of the Megh class ? If not, would the Government be pleased to state on what grounds the grant has been refused "

The Hon'ble Mr. Maynard replied :—

" Government has agreed to make a grant on the Lower Bari Doab Canal to the Megh Udhar Sabha for the Megh class on the same terms as a similar grant to the Salvation Army."

The Hon'ble Rai Bahadur Raizada Bhagat Ram asked :—

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98. " (*a*) Will the Government be pleased to state how many persons under Ordinance No. V of 1914—

" (*i*) are in jail,
" (*ii*) are interned within specified areas,
" (*iii*) are put on security ?

" (*b*) Would the Government be pleased to state how many men of class (*a*) have been released and in how many cases of class (*b*) restrictions have been removed and how many of class (*c*) discharged."

The Hon'ble Mr. Thompson replied :—

" The number of persons in jail under Ordinance No. V of 1914 is 85, and the number of persons in this class who have been released from jail is 265.

[*Mr. Thompson ; Rai Bahadur Raizada Bhagat Ram ; Mr. Craik ; Rai Bahadur Bakhshi Sohan Lal.*]

" (*b*) The number of persons restricted to specified areas is 586, and the number of persons of this class who have been freed from all restrictions is 1,086.

(*c*) Government is unable to indicate the number of those on security, the advisability of demanding which is usually left to the discretion of District Magistrates.

" The cases of all persons dealt with under Ordinance No. V of 1914 are periodically reconsidered in the same way as those of persons dealt with under the Defence of India Act."

The Hon'ble Rai Bahadur Raizada Bhagat Ram asked :—

99. " (*a*) Has the attention of the Government been drawn to the fact that the emigrants interned under Ordinance V of 1914 are allowed to leave the area of internment under certain rules only, framed by the Deputy Commissioners, and which are treated as confidential. Persons interned under Ordinance V of 1914.

" (*b*) Will the Government consider the advisability of framing and publishing a general set of rules on the subject applicable to all the districts of the province."

The Hon'ble Mr. Thompson replied :—

" (*a*) Instructions have been issued to district officers to grant leave to restricted emigrants to absent themselves temporarily from their villages for legitimate purposes. The Local Government is not aware that any rules have been framed by Deputy Commissioners.

" (*b*) The instructions already issued apply to the whole province and Government has no intention of modifying them."

The Hon'ble Rai Bahadur Raizada Bhagat Ram asked :—

100. " Will the Government be pleased to state how many emigrants interned under Ordinance V of 1914 have been challaned for contravening the provisions of the said Ordinance. Persons interned under Ordinance V of 1914.

" Will the Government be further pleased to state the results of these chalans. "

The Hon'ble Mr. Thompson replied :—

" Of the emigrants interned under Ordinance V of 1914 five have been challaned for contravening the provisions of the said Ordinance. All five were convicted, four being sentenced to six months' rigorous imprisonment and the fifth to two months' simple imprisonment. "

The Hon'ble Rai Bahadur Raizada Bhagat Ram asked :—

101. " In reply to my question No. 71 regarding the working of the Insolvency Law as administered in the Punjab, the Hon'ble Mr. Craik was pleased to state on 2nd September 1916 that it was understood that the question of amending the Act was under the consideration of the Government of India. Will the Government be pleased to state what progress has so far been made in this matter ?" Amendment of the Insolvency Law.

The Hon'ble Mr. Craik replied :—

" The Local Government has no information on the subject beyond that communicated in my reply of 2nd September 1916. "

The Hon'ble Rai Bahadur Bakhshi Sohan Lal asked :—

102. " Will the Government be pleased to state whether it is correct or not that the subject of Philosophy used to be taught in the Government Study of Philosophy at Government College, Lahore.

[*Mr. Richey ; Rai Bahadur Bakhshi Sohan Lal ; Mr. Craik.*]

College, Lahore, for many years, probably from the time of the start of the College at Lahore ? "

103. " If so, will the Government be pleased to state when the subject was originally introduced in the curriculum of studies in that College and when its tuition was discontinued ? "

The Hon'ble Mr. Richey replied :—

" The answer is in the affirmative."

" Philosophy was taught at the Government College from its commencement till 1914."

The Hon'ble Rai Bahadur Bakhshi Sohan Lal asked :—

Study of Philosophy at Government College, Lahore.

104. " Will the Government be pleased to state the causes which necessitated the discontinuance of teaching Philosophy in the Government College ? "

The Hon'ble Mr. Richey replied :—

" It was discontinued owing to the great falling off in the number of students who took the subject, and the increased demand for Science teaching.

" But by an arrangement with the Forman Christian College, students of the Government College taking Philosophy may attend the lectures held at that Institution."

The Hon'ble Rai Bahadur Bakhshi Sohan Lal asked :—

The same.

105. " Will the Government be pleased to state whether the question of filling up the chair of Philosophy is or is not under the consideration of the Government ?"

The Hon'ble Mr. Richey replied :—

" The question of again instituting the chair of Philosophy is *not* under consideration. "

The Hon'ble Rai Bahadur Bakhshi Sohan Lal asked :—

Turpentine Factory at Jallo.

106. " Will the Government be pleased to state —

" (*a*) If it is a fact that there is a proposal to shift the Jallo Turpentine Factory to Lucknow in United Provinces.

" (*b*) If the reply to the above be in the affirmative what is the cause which has necessitated its removal from this Province ?

" (*c*) Will its removal from this Province which is already so backward in its industrial activities, create an adverse effect on local industries ?"

The Hon'ble Mr. Craik replied :—

" At a conference of forest officers held at Dehra Dun last July, at which the Punjab was represented, a majority of those present were in favour of amalgamating the two existing factories, at Bhowali in the United Provinces and at Jallo in the Punjab, into one central factory at Bareilly. The advantages of such a course were considered to be —

" (*a*) centralised control, enabling savings to be effected in technical staff and cost of administration ;

" (*b*) standardization of products and concentration of research work, and

[*Mr. Craik ; Rai Bahadur Bakhshi Sohan Lal.*]

"(*c*) savings in the cost of purchase of stores, such as hoop-iron, drums, nails, &c.

"No decision has yet been arrived at, and the Punjab Government will not consent to the removal of the Jallo factory without careful consideration of all its consequences, including the possibly adverse effect on local industries."

The Hon'ble Rai Bahadur Bakhshi Sohan Lal asked :—

107. "Will the Government be pleased to state — Vacancies in Provincial Forest service.

"(*a*) How many officiating vacancies in Forest Provincial Service occurred during the last two years and how they were filled up?

"(*b*) Whether some of such vacancies were for short period and how many were not filled up at all?

"(*c*) If so, what is the number of vacancies at present and how long they were to be kept vacant?

"(*d*) How is it proposed to qualify sufficient numbers of Forest Rangers for appointment to half the permanent vacancies in the post of Extra Assistant Conservator of Forests by completing two years' probationary service as required by its rules?

"(*e*) Whether the Forest Rangers are given equal and same facilities for completing the two years' probationary service as are allowed to direct nominees so as to secure for themselves half of the number of permanent vacancies or are given lesser chances of officiating in temporary posts and therefore they have less chance of filling permanent vacancies?

The Hon'ble Mr. Craik replied :—

"(*a*) Two officiating vacancies have occurred in the Provincial Forest Service during the last two years. Both were filled up as usual by the promotion of Forest Rangers to officiate.

"(*b*) Neither of the vacancies was for a short period. When officers of the Provincial Forest Service proceed on privilege leave for short periods, no officiating promotion is given.

"(*c*) There is one officiating vacancy at present due to the deputation of an Extra Assistant Conservator to foreign service. A Ranger is officiating in his place.

"(*d*) Difficulty does occasionally arise in finding a Ranger who has completed 2 years' probationary service, when a permanent vacancy occurs to which a Ranger should be appointed. Government will consider whether the period of probation could be curtailed, or whether further opportunities for qualifying themselves would be afforded if Rangers were appointed to officiate in short leave vacancies. I would, however, point out that the subject of recruitment to and probation for the Provincial Forest Service is discussed in the Report of the Royal Commission on the Public Services in India (paragraph 9 on page 146 and paragraph 13 on page 147), which is still under the consideration of the Government of India.

"(*e*) The Hon'ble Member appears to be under a misapprehension as to the system in force. Promotion in officiating vacancies is given only to Rangers. No direct nominee can be appointed except on the occurrence of a permanent vacancy. As I will show in answer to the Hon'ble Member's subsequent questions, it is not the fact that Rangers have fewer chances than direct nominees of filling permanent vacancies."

[*Rai Bahadur Bakhshi Sohan Lal ; Mr. Craik.*]

The Hon'ble Rai Bahadur Bakhshi Sohan Lal asked :—

Vacancies filled by Forest Rangers.

108. "With reference to my questions and replies thereto by Hon'ble Mr. Craik in the meeting of 13th March 1917, will the Government be pleased to state—

"(*a*) Whether the fourth vacancy which occurred in August 1916 has or has not yet been filled up by promoting permanently or temporarily a qualified Forest Ranger?

"(*b*) Whether it is proposed or not to give three consecutive vacancies to the Forest Rangers after having already filled three vacancies in Extra Assistant Conservator of Forests by the direct nominees?

"(*c*) Whether it is proposed or not to reserve for the Ranger class the recent vacancy caused by the retirement of Khan Bahadur Munshi Imam-ud-din, Extra Assistant Conservator of Forests, in Kangra District?

"(*d*) If not, in what manner it is proposed to allot half the number of vacancies in the Provincial Service to Rangers qualified by officiating for at least two years as Extra Assistant Conservator when almost all the vacancies, temporary or permanent, go to direct nominees."

The Hon'ble Mr. Craik replied :—

"(*a*) The vacancy in question has been filled by the appointment of a Forest Ranger.

"(*b*) If the Hon'ble Member will refer to the answer returned by me to his question of 13th March 1917 he will see that according to the half-and-half rule Forest Rangers are not entitled to the next three vacancies. Only one vacancy which should have gone to a Forest Ranger has been filled by the appointment of a direct nominee, owing to there being no qualified Ranger available at the time it occurred.

"(*c*) No recommendation has yet been received from the Head of the Department regarding promotion *vice* the official referred to, and Government is not in a position to say how the vacancy will be filled.

"(*d*) As pointed out, the Hon'ble Member's assertion that almost all vacancies, temporary or permanent, go to direct nominees is not in accordance with the facts. Since the present system of promotion was introduced, ten permanent vacancies have occurred. Of these five have gone to Rangers and four to direct nominees. The tenth only occurred a few days ago and, as I have explained, has not yet been filled up."

The Hon'ble Rai Bahadur Bakhshi Sohan Lal asked :—

Vacancies in Forest Department.

109. "Will the Government be pleased to state if it is correct or not that the recent vacancy caused by the retirement of Khan Bahadur Munshi Imam-ud-din is intended to be given to the direct nominees. If so, the Forest Rangers will get only one post out of five, *i. e.*, one-fifth of the vacancies instead of the half as is required by the rules."

The Hon'ble Mr. Craik replied :—

"The Hon'ble Member is referred to the answers just given to question 7 (*b*) and (*c*). If the vacancy in question is given to a direct nominee, Rangers will have been given five out of the last ten vacancies, and two out of the last five."

[*Chaudhri Lal Chand ; Mr. Maynard.*]

The Hon'ble Chaudhri Lal Chand asked :—

Grants of squares by Government.

110. "Will the Government be pleased to state, by districts, the number of squares or rectangles of land granted during the last five years to —

(*a*) Retired Indian Officers ;
(*b*) Retired Indian Military Officers ;
(*c*) Members of the Gentry ; and
(*d*) Members of the Yeomanry ;

111. Will the Goveranment be pleased to state the highest number of squares or rectangles conferred on a single grantee in each of the four classes mentioned in question (1) during the last five years ?

112. Will the Government be pleased to state, by districts, under each of the four classes mentioned in question 1 the number of grants above 5, 10, 20, and 30 squares or rectangles, respectively, conferred during the last five years ?

The Hon'ble Mr. Maynard replied :—

" The information asked for will take some time to obtain : but will be tabulated and laid upon the table at the next meeting of this Council if the Hon'ble Member will make it clear what is meant by the expression 'Members of the Yeomanry,' and whether peasants are meant."

The Hon'ble Chaudhri Lal Chand asked :—

Number of Jats among candidates accepted for certain Government appointments.

113. " Will the Government be pleased to state the total number of candidates accepted for the post of Tahsildar, Munsif, Inspector of Police, and Sub-Inspector of Police during the last two years, and the number of Hindu and Sikh Jats among the accepted candidates ?"

The Hon'ble Mr. Craik replied :—

" During the last two years nine candidates were accepted for the post of Tahsildar. One was a Sikh Jat. None were Hindu Jats.

" Nine candidates were accepted for the post of Munsif on Register A and 33 on Register B. Three were Sikh Jats and one a Hindu Jat.

" Five candidates were accepted for the post of Inspector of Police. Of these none are Hindu or Sikh Jats.

" I regret that I have not yet been able to obtain information about candidates for the post of Sub-Inspector of Police. Perhaps the Hon'ble Member will kindly repeat this part of the question at the next meeting when I hope to be in a position to answer it."

The Hon'ble Chaudhri Lal Chand asked :—

114. " Will the Government be pleased to state —

Jats accepted as Extra Assistant Commissioner candidates.

" (*a*) How many candidates in all have been accepted during the last two years for the post of Extra Assistant Commissioner by the Hon'ble Financial Commissioners on their list ;

" (*b*) How many, if any, among the accepted candidates are Hindu and Sikh Jats respectively ;

" (*c*) How many of the competing candidates who had been recommended by the Commissioners were Hindu Jats and Sikh Jats."

The Hon'ble Mr. Maynard replied :—

" (*a*) Seventeen persons were accepted as Extra Assistant Commissioner candidates on Financial Commissioners' Register A during the last two years.

[*Mr. Maynard ; Chaudhri Lal Chand.*]

" (*b*) Of the accepted candidates one was a Sikh Jat. No Hindu Jat was accepted.

" (*c*) It is understood that the question refers to candidates recommended by Commissioners during the last two years for acceptance on Financial Commissioners' Register A. Twenty-nine persons were so recommended, of whom two were Hindu Jats and two Sikh Jats."

The Hon'ble Chaudhri Lal Chand asked :—

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115. " Will the Government be pleased to state, for the information of this Council :—

" (*a*) What is the principle on which Tahsildar candidates are selected from among Naib-Tahsildars of the Province ?

" (*b*) Is there any list of such eligible and accepted candidates kept in the Financial Commissioners' Office ?

If so, will the Government be pleased to lay the same on the table ?

" (*c*) Will the Government be pleased to publish these lists six-monthly, so that Naib Tahsildars may know when they could expect to become permanent Tahsildars ? "

The Hon'ble Mr. Maynard replied :—

" (*a*) As explained in reply to question No. 9 asked by the Hon'ble Rai Bahadur Bakhshi Sohan Lal at the meeting of this Council on 9th September 1916, Naib Tahsildars are not accepted as candidates for the post of Tahsildars, but are, in virtue of their office, when of not less than 2 years' standing as Naib Tahsildars, eligible for appointment as Tahsildars, although eventual promotion to that grade is not assured. The claim of thoroughly efficient Naib Tahsildars to be promoted in order of seniority is duly considered. But the early advancement of Naib Tahsildars, specially distinguished by good work, education or other merit, is borne in mind.

" (*b*) and (*c*) Commissioners are required to submit a half-yearly statement showing the names of Naib Tahsildars whom they consider fit for promotion to Tahsildar. A provincial abstract is then compiled in the office of the Financial Commissioners, and the names of the Naib Tahsildars so considered fit are entered in it according to seniority by date of first appointment of Naib Tahsildar as shown in the divisional seniority lists. Promotions to Tahsildarship are ordinarily made in the order given in these provincial seniority statements. Of every 20 vacancies in the post of Tahsildar 13 are given to Naib Tahsildars and 7 to Tahsildar candidates accepted under paragraphs 27 and 29 of Standing Order No. 12.

" There is no reason to suppose that Naib Tahsildars are not well aware of their position on the seniority lists, and it does not appear that any useful object would be served by the publication of a list of Naib Tahsildars considered by Commissioners to be fit for promotion. Any Naib Tahsildar who is passed over as unfit for promotion has ample opportunities for representing his case. "

The Hon'ble Chaudhri Lal Chand asked :—

Naib Tahsildars.

116. " (*a*) Will the Government be pleased to state the number of Naib Tahsildars who have been serving as Naib Tahsildars for over ten years without being promoted to the post of Tahsildar ?

" (*b*) In view of the block in the promotion of Naib Tahsildars, will the Government be pleased to devise means to remove the congestion ? "

[*Mr. Maynard, Chaudhri Lal Chand; Mr. Thompson; Mr. Fagan; Mr. Richey.*]

The Hon'ble Mr. Maynard replied :—

" (*a*) The number of Naib Tahsildars of over ten years' standing who have not yet been promoted to Tahsildar is 88, excluding those who have been reduced from Tahsildar or considered unfit for promotion, but including those who have been promoted to the post of Head Vernacular Clerk.

" (*b*) Openings in other lines are from time to time made available for Naib Tahsildars whose promotion is retarded, and a good many are at present employed in other lines, such as District Recruiting Officers, on deputation to the Supply and Transport Department, etc. It is not apparent what further special measures of the kind suggested in the question could be taken. "

The Hon'ble Chaudhri Lal Chand aked :—

117. " Will the Government be pleased to state the number of Sikhs serving under the Punjab Government in posts carrying a salary of Rs. 150 or upwards, classifying them as Jat Sikhs and non-Jat Sikhs ? " Government appointments held by Sikhs.

The Hon'ble Mr. Thompson replied : —

" The figures will take some time to collect, but I hope to be able to lay a statement on the table at one of the meetings during the coming cold weather."

The Hon'ble Chaudhri Lal Chand asked :—

118. " In view of the increasing litigation relating to *abadi* lands in villages, will the Government be pleased to direct records-of-rights similar to those relating to agricultural land to be prepared for all villages as soon as circumstances allow of the same being done ? " Records-of-rights of village *abadis*.

The Hon'ble Mr. Fagan replied :—

" Government is not aware of any such recent increase in the kind of litigation to which the question refers as would either necessitate or justify undertaking the difficult and complicated measure suggested. Moreover, in view of the terms of section 4 (1) of the Land Revenue Act which excludes nearly all *abadi* lands in villages from the provisions of Chapter IV of the Act no legal machinery at present exists for the preparation of records-of-rights of such lands."

The Hon'ble Chaudhri Lal Chand asked :—

119. " Will the Government be pleased to direct all District Boards so to multiply primary schools within a definite period as to leave no village or group of villages having a population of 1,000 or upwards without a school." District Boards and Primary Schools.

The Hon'ble Mr. Richey replied :—

" In June of this year the Local Government asked for maps to be prepared for the expansion of primary education in District Board areas. The lines on which these maps were to be prepared are those suggested by the Hon'ble Member in his question.

" The maps and programmes have been received and were considered by a special committee only last week. The recommendations of this committee are now being submitted to Government."

The Hon'ble Chaudhri Lal Chand asked :—

120. " Will the Government be pleased to lay a statement on the table showing— Non-official Presidents of Local Boards.

" (*a*) the names of the District Boards of the Province which have got non-official Presidents and Vice-Presidents ?

[*Chaudhri Lal Chand ; Mr. Lumsden.*]

"(*b*) the names of the Municipalities which have got non-official Presidents?

"(*c*) considering the small share of non-official members in District Boards management, will the Government be pleased to rule that at least one of the office bearers in District Boards stated in part (*d*) shall be a non-official?"

The Hon'ble Mr. Lumsden replied :—

"(*a*) Details regarding the chairmanship of District Boards are to be found in statement No. I of the Annual Report. No board in this Province has at present a non-official chairman. There is nothing in the Act restricting the chairmanship to officials and Government is prepared to support the experiment of appointing non-official chairmen in selected districts should any desire for this change be manifested and provided that a well-qualified executive staff is maintained.

"The selection of vice-chairmen is a matter entirely at the discretion of the board (*vide* section 19 of the Act) and Government receives no information as regards such appointments. It is believed, however, that in a majority of cases non-officials have been appointed to this office.

"(*b*) The information desired by the Hon'ble Member is given in the Annual Report on Municipalities. For the convenience of the Hon'ble Member a statement is, however, laid on the table.

"(*c*) I would refer the Hon'ble Member to what has been said above in answer to part (*a*) of the question."

The Hon'ble Chaudhri Lal Chand asked :—

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121. "Will the Government be pleased to state the—

"(*a*) names of the district boards which have got sub-committees for Education, Finance and Public Works like municipalities.

How do these sub-committees work?

How many times in a year do they meet?

"(*b*) Will the Government be pleased to make it necessary for District Boards to have sub-committees as suggested in (*a*)?"

The Hon'ble Mr. Lumsden replied :—

"(*a*) Full information on the subject is not available in this office. The appointment of a Finance Committee is prescribed by section 39 (1) of the District Board Act and presumably every Board is so provided. It is understood that a number of boards have appointed Education Sub-Committees and a few also possess Public Works Sub-Committees.

"As regards the working of such sub-committees I would refer the Hon'ble Member to certain remarks on the subject in paragraphs 3 and 4 of the last review on District Board administration.

"(*b*) It is not the policy of Government to interfere with discretionary procedure adopted by District Boards to enable them to fulfil their duties, but the Hon'ble Member's suggestion will be brought to their notice."

The Hon'ble Chaudhri Lal Chand asked :—

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122. "Is the Government aware that during the recent heavy rains a very heavy loss has been suffered by certain villages in Rohtak, Gurgaon and Hissar Districts on account of floods, and will the Government be pleased to depute a special officer to take a survey of the loss of life and property and to take measures to relieve the distressed inhabitants?"

[*Mr. Fagan ; Chaudhri Lal Chand ; Mr. Aikman ; Mr. Lumsden.*]

The Hon'ble Mr. Fagan replied :—

" Government has learnt with regret that during the recent heavy rains considerable damage has been caused to buildings and crops in the Rohtak, Gurgaon and Hissar Districts. District officers have taken suitable measures for rendering such assistance as is necessary and possible and they have been asked to report whether any extra staff is required in connection with such measures ? "

The Hon'ble Chaudhri Lal Chand asked :—

123. " What arrangements, if any, does the Government propose to make for the improvement of drainage in the area affected by the *Sahbi Nadi* in the Rohtak and Gurgaon Districts. " Improvement of drainage in Rohtak and Gurgaon Districts.

The Hon'ble Mr. Aikman replied :—

" The matter in question is under enquiry in the Public Works Department. "

The Hon'ble Chaudhri Lal Chand asked :—

124. " (*a*) What is the total amount realised from fairs at Thanesar during the last five years by the authorities in Karnal District and how much, if any, has been spent on the repairs of tanks ? Fairs and tanks in Karnal District.

" (*b*) Will the Government be pleased to take early steps to preserve the tanks and temples at Thanesar, held sacred by the Hindu and Sikhs, in their original condition ?"

The Hon'ble Mr. Lumsden replied :

" (*a*) The total amount realised by the local authorities at Thanesar fairs in 1912 and 1914 was Rs. 36,946. This sum did not cover the ordinary expenses of these fairs, and Government was obliged in 1914 to assist the Board by accepting part of the deficit as a charge on Provincial revenues. There were no fairs in 1913, 1915, 1916 or 1917. The expenditure did not include any sum for the repair of the tanks.

" (*b*) No application for Government assistance towards the preservation of the tanks and temples at Thanesar has been received, and it is not understood what steps the Hon'ble Member wishes Government to take in the matter. The matter is primarily one for the communities in question, and it is understood that a Ruling Chief outside the Punjab is already giving generous assistance for the improvement of the tanks."

The Hon'ble Chaudhri Lal Chand asked :—

125. "(*a*) How many candidates have been accepted by the Canal Department for the post of Zilladar since November 1915 when the Government was pleased to issue a circular letter with regard to Hindu Jats, and how many out of such accepted candidates are Hindu Jats ? Hindu Jat Zilladars.

" (*b*) Do the Canal authorities keep a record of applications for Zilladarships that are rejected ? If so, will the Government be pleased to state how many Jats have been rejected during the said period, and what were their qualifications ? "

The Hon'ble Mr. Aikman replied :—

" (*a*) Forty-five candidates have been accepted since November 1915. Of these ten are Sikh Jats nd one is a Hindu Jat.

" (*b*) The recommendation rolls submitted by Superintending Engineers show that no Jat has been rejected during the said period. The names of two Departmental men, who are Jat Sikhs and who could not be selected for want of vacancies, will be considered if repeated by their Superintending Engineers when the next rolls are due. "

[*Chaudhri Lal Chand ; Mr. Aikman ; Mr. Townsend.*]

The Hon'ble Chaudhri Lal Chand asked :—

The same. 126 " (a) How many of the accepted candidates referred to in question 125 had relatives serving in the Canal Department ?

" (b) Will the Government be pleased to make rules for Zilladars, as in the case of Naib Tahsildars, to the effect that at least half of the accepted candidates shall be from among the leading agriculturists and persons of good social standing residing in each Division ?"

The Hon'ble Mr. Aikman replied :—

" (a) Of the 45 accepted candidates seven have relatives now serving in the Canal Department and seven are related to men who have retired from the service.

" (b) The rules in force already lay down that candidates for the post of Zilladar must be of respectable family and position, belonging to the agricultural classes, unless their immediate progenitors have been, or are, in Government employ and have rendered service worthy of recognition. If, however, it is shown by enquiry that an undue number of appointments goes to the latter class, Government will consider the advisability of a more definite rule. "

The Hon'ble Chaudhri Lal Chand asked :—

Admissions to the Lyallpur College. 127. " Will the Government be pleased to state for the information of the Council :—

" (a) How many applications were received for admission to the Lyallpur College in both English and Vernacular classes during the last two years and how many of them were rejected ?

" (b) Considering the great need for agricultural education will the Government take steps to provide model Agricultural Schools in each District and at least for the Vernacular Course ? "

The Hon'ble Mr Townsend replied :—

" (a) To the English course at the Agricultural College the number of students seeking admission was, in 1916, 138 ; in the present year, 202. In the former year 38 students were admitted to the course ; in the latter year 40.

" To the Vernacular course at the College 101 students sought admission in 1916, and the same number in 1917. Thirty-eight students were admitted to the course in 1916, and 45 in the present year.

" Both, however, last year and this year some of the disappointed applicants for admission to both classes, but especially the English class, were quite unsuitable, whether from educational or other limitations, for admission to the College, and could not have been admitted even had no other candidates offered themselves.

" (b) The suggestion made by the Hon'ble Member will be borne in mind by Government in deciding what action should be taken on the recent letter on agricultural education addressed to it by the Government of India ; and in reviewing the Annual Report for 1916-17 the Lieutenant-Governor has directed that the question of opening a vernacular class at the Gurdaspur farm, in addition to that at Lyallpur, should be taken up."

[*Chaudhri Lal Chand ; Mr. Townsend ; Mr. Thompson.*]

The Hon'ble Chaudhri Lal Chand asked :—

128. "Will the Government be pleased to state the number of Indian Teachers and Professors in the Agricultural College, Lyallpur, classifying them as agriculturists and non-agriculturists ?" Indian teachers at the Lyallpur College.

The Hon'ble Mr. Townsend replied :—

"The total number of whole-time Indian Teachers and Professors at the Agricultural College is 14. Of these gentlemen five belong to agricultural and nine to non-agricultural tribes"

The Hon'ble Chaudhri Lal Chand asked :—

129. "Will the Government be pleased to state the number of applications received for the posts of English and Botany Professors at Lyallpur? How many of them were agriculturists and what were the qualifications of the two best men among them ? English and Botany Professors at Lyallpur College.

"Who have been appointed ?

"Are they agriculturists or non-agriculturists ?

"What are their qualifications ?"

The Hon'ble Mr. Townsend replied :—

"For the recently sanctioned posts of Assistant Professorships—to which I presume the Hon'ble Member refers—of English and Botany at the Agricultural College, 87 and 28 applications, respectively, were received. It is impossible to say how many of the applicants were agriculturists, especially as many of them did not belong to this Province.

"It is entirely a matter of opinion as to who were the two "best" men among the applicants. The gentlemen appointed were those whom the authorities at Lyallpur and I decided, after careful personal consultation, to be best suited to these appointments, bearing all requirements in mind.

"To the post of Assistant Professor of English has been appointed Mr. J. Guleri, a non-agriculturist resident of Kangra, who had taken the M.A. degree in Economics in the second class and the LL.B. degree at the Allahabad University : where he also obtained a gold medal and studentship and a University scholarship in Economics. The principal reason that led to his appointment was the exceedingly strong recommendation made in his favour by Professor Jevons, Professor of Economics at the Allahabad University. The teaching of Economics, I may add, will be one, and that by no means the least important, part of his duties at Lyallpur.

"To the Assistant Professorship in Botany has been appointed Lala Chuni Lal, a non-agriculturist, who has taken the degree of M. Sc. (Botany) in the Punjab University. He was first in the first class, and received two gold medals."

The Hon'ble Chaudhri Lal Chand asked:—

130. "Will the Government be pleased to call for returns from every district in the Province showing the number and rank of men who having served at the front have been discharged by military authorities without a pension ?" Persons serving at the front discharged without pension.

The Hon'ble Mr. Thompson replied :—

"The collection by civil agency of the information asked for would involve a very great deal of labour, and when collected could not be regarded as authoritative. The Punjab Government has received a few complaints of dis-

[*Chaudhri Lal Chand ; Mr. Aikman.*]

charge without pension after service at the front, and they have been forwarded to the Army Department for disposal. If the Hon'ble Member can report specific instances, enquiry will be made."

The Hon'ble Chaudhri Lal Chand asked :—

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131. " (*a*) Has any information been received by the Government that the cotton crop in canal-irrigated areas of the South-eastern Punjab has been damaged by heavy rains and the yield is in most cases below two annas in the rupee, and, if not, will the Government be pleased to make special enquiries through experts and high officials immediately before the crop is cut ?

"(*b*) Will the Government be further pleased to direct that, as the damage is general, the canal authorities may remit the water-rate, where necessary, without waiting for a formal application for each field from the cultivator, as has been provided by the rules ? "

The Hon'ble Mr. Aikman replied :—

131. " (*a*) Information has been received by Government that the cotton crop irrigated by the Western Jumna Canal in the South-eastern Punjab has suffered severely this year from excessive rainfall.

"The Superintending Engineer of that Canal has made personal and extensive enquiries in consultation with officers of the Irrigation and Civil Departments. The preliminary opinion formed in the middle of October was that, though remissions would be considerable, it was probable that the crop would so improve by the end of the month that general remissions would be unnecessary, and that they could be dealt with under clause I of rule 20 of the Canal Act. It was, therefore, decided to reconsider the case at the beginning of November. Further heavy rainfall has, however, occurred on the 25th and 26th October over the whole area, and it now appears possible that recourse may have to be taken to clause II of rule 20 of the Canal Act, which provides for special treatment in the case of a widespread recognized calamity affecting large areas. Full reports have not yet been received upon which a final decision can be made, and a little time must elapse before the full results of the recent untimely rains can be gauged. The present abnormally high prices of cotton have to be taken into consideration as well as the poorer outturn.

" (*b*) The case of a widespread recognized calamity affecting large areas, for which total remissions may be given, is dealt with under rule 20 to section 32 (*b*) of the Canal and Drainage Act, VIII of 1873, and the present situation may have to be treated in accordance therewith. If so, formal application for each field will not be required, if the field is included in the area for which a general remission is ordered."

ADJOURNMENT.

The Council adjourned *sine die.*

LAHORE :

The 6th November 1917.

S. W. GRACEY,

Secretary, Legislative Council, Punjab.

1511 PGG—580—9-11-17—SGPP Lahore.

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PART V.

Proceedings of the Council of the Lieutenant-Governor of the Punjab assembled for the purpose of making Laws and Regulations.

PUNJAB GOVERNMENT.

LEGISLATIVE DEPARTMENT.

Abstract of Proceedings of the Council of the Lieutenant-Governor of the Punjab assembled for the purpose of making Laws and Regulations under the provisions of the Government of India Act, 1915.

[*Continued from page* 280.]

Punjab Vaccination (Amendment) Bill.

The Hon'ble Mr. Lumsden :—Your Honour, I beg to move for leave to introduce a Bill to amend the law relating to Vaccination in the Punjab. As Hon'ble Members are aware the Bills introduced by the Finance Member whatever their fate may be, are generally of the most modest and unpretentious character, but I doubt whether in the whole series of measures introduced into this Hon'ble Council there has ever been one less complex and less contentious than the present Bill. Its origin is as simple as its provisions. Some months ago certain notified areas passed resolutions applying the provisions of the Vaccination Act to themselves and forwarded these resolutions to Government for the necessary action in the way of publication and notification.

On examination it was found that a notified area could not possibly be brought within the scope of the Vaccination Act, and that short of promoting the notified areas to the status of municipalities there was no way of remedying this difficulty. The reason for this omission from the original Act seems to be clear. The original Act was passed in 1880 and so far as I can discover at that time there was no such body as a notified area in existence.

1583 PGG

[*The Hon'ble Mr. Lumsden.*]

At any rate, so far as the Punjab is concerned, notified areas did not come into existence until the passing of the Act of 1891, when by section 210 power was given to constitute such bodies. Since then there has been a very rapid increase in the number of notified areas and they are now almost as numerous as municipalities. Many of these bodies are of a progressive nature and it seems a pity to deny to them the benefits which they are anxious to secure by making use of the Vaccination Act.

The same difficulty was experienced in the United Provinces and in the Central Provinces. In the case of the former in 1907 and in the case of the latter in 1915 similar Acts were passed by which notified areas could be given the benefits of the Vaccination Act. I feel sure all members will welcome the introduction of this Bill.

The motion was put to the vote and agreed to.

The Hon'ble Mr. Lumsden :—Your Honour, I introduce the Bill and beg to move that it be taken into consideration. I make this motion for two reasons. In the first place, the Bill is, as I have already said, of such extreme simplicity that an adjournment for its consideration seems superfluous, and in the second place as we have already received definite applications for the extension of the privileges of the Vaccination Act it seems a pity to delay matters longer than is absolutely necessary. At the same time should there be any general feeling on the part of Hon'ble Members that the measure is being rushed through and that they would like time for further consideration, Government is perfectly prepared to accept any amendment to that effect. Personally I feel confident that the resources of this Council are not unequal to disposing of a simple measure of this kind in one sitting, and I also feel sure that the Hon'ble Members will agree with me that the sooner a measure of this kind is passed, the better. It will perhaps assist the Hon'ble Members in forming their conclusion in the matter if I run through very briefly the various sections of the Bill.

The first section is only formal and requires no comment.

The second section is the most important part of the Bill. In the United Provinces and in the Central Provinces which have both followed the same procedure the provision is somewhat different. The corresponding clause reads as follows :—

"The Local Government may by notification in the official gazette declare its intention to extend this Act to the whole or any part of a notified area."

That is to say, both in the United Provinces and in the Central Provinces the initiative lies with Government. On the other hand, in our Bill we have ventured to throw the whole initiative on the local bodies and thus place them on exactly the same footing as municipalities. We have done so for three reasons. In the first place, as I have already said, we have received definite applications from notified areas and we have reason to hope that further applications of the kind will be forthcoming. Personally I believe that we would have received several more applications by this time, had it not been for the fact that we were obliged to point out to Commissioners that there was no use sending up any further applications from such bodies.

Then we have the history of municipalities. As the Hon'ble Members are aware, a municipality takes the whole initiative and Government employs no pressure of any kind. After the Act had been in existence for 27 years

[*The Hon'ble Mr. Lumsden.*]

there were only 25 municipalities which had made use of it. During the last 10 years the number has increased to 68. Thus practically 70 per cent. of the municipalities have already taken action in order to avail themselves of the provisions of this Act. There is no very great difference in essentials between a municipality and a notified area, and there is every reason to believe that progress with notified areas will be nearly as rapid.

In the third place, the general principle of this Government is as far as possible to leave the initiative to local bodies in such matters. Consequently instead of following the United Provinces and the Central Provinces examples we have struck out a line of our own and placed a notified area on exactly the same footing as a municipality. I feel sure that the Hon'ble Members will agree with me that we have adopted the best course.

At first sight section 3 appears to be somewhat contradictory to what I have just been saying. Hon'ble Members will ask, and will very properly ask why if it is the policy of Government to leave initiative to local bodies it should reserve to itself the power of making rules consistent with the Act. Well, the reason for this is very simple. If members will refer to section 19 of the Vaccination Act, they will discover it at once. The relevant part of the rule runs as follows :—

"Such rules should be made in the manner in which, under the law for the time being in force, the Municipal Commissioners make rules or byelaws for the regulation of other matters within the limits of the municipality and shall, when confirmed by the Local Government (now Commissioners) and published in the official gazette, have the force of law."

This explains at once why it is necessary to make the difference between municipalities and notified areas in respect of the framing of bye-laws. A notified area as such has no power whatever to make bye-laws. So that unless we insert a section of this kind it will be practically impossible for any notified area to have bye-laws under the Vaccination Act. I do not think the distinction is a matter of any very great importance. As the Hon'ble Members know the making of bye-laws has not been a marked success in municipal government. We have this year indeed prepared a series of model rules in order to assist municipalities in this branch of their work. What we would probably do in the present case would be, with the help of the Sanitary Commissioner, to frame a model set of rules under this Act, and when any notified area had applied the provisions of the Act and desired the assistance of bye-laws, we would forward a copy of those model bye-laws to the notified area and ask that body if it wishes to make any modification to suit local requirements. In this way there would be no difficulty in suiting the bye-laws to the conditions of each notified area.

Sections 4 and 5 are merely consequential amendments necessitated by the introduction of the new section 19 A.

Section 6 requires a word or two of explanation. The fund of a notified area does not possess the status of a municipal fund unless section 51 of the Municipal Act is specially extended to it. Now section 23 of the Vaccination Act runs as follows :—

"The amount of all fees and fines realized and the amount of all expenditure incurred under this Act in any municipality shall be respectively credited to and paid from the municipal fund."

So if the Act is extended to a notified area, without the addition made in the draft Bill, there will be some difficulty as regards crediting any fines or fees realized under the Act. There were two remedies available. We could have met the difficulty by extending section 51 of the Municipal Act to any notified

[*The Hon'ble Mr. Lumsden; the Hon'ble Sardar Bahadur Gajjan Singh.*]

area which passes a resolution applying the Vaccination Act, but this might have led to trouble as some notified areas might not wish to change their funds into municipal funds which are bound about with a greater number of formal rules. Consequently instead of adopting this course, we have preferred merely to add the words or " notified area fund " to section 23. In this way it will be a simple matter for notified areas to realise themselves all the fees and fines payable under the Act.

I do not think I need say anything more about the Act. What I have said, I am sure, will have satisfied the Hon'ble Members as to the essential simplicity of the measure. I move that the Bill be now taken into consideration.

The motion was put and agreed to.

The Hon'ble Mr. Lumsden :—Your Honour, I now move that the Bill be passed. I do not think I need add anything to what I have said before. I have explained the Bill briefly. I have said already the measure is extremely simple in character. I feel sure that notified areas will derive benefit from this Bill.

The Hon'ble Sardar Bahadur Gajjan Singh :—I strongly support the motion. We all know that it will afford great relief to notified areas and will be very useful. I therefore support the Bill.

The motion that the Bill be passed was put to the vote and carried.

(*To be continued.*)

LAHORE: } S. W. GRACEY,

The 6th November 1917. } *Secretary, Legislative Council, Punjab.*

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PUNJAB AND ITS DEPENDENCIES.

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PART V.

Bills introduced into the Council of the Lieutenant-Governor of the Punjab for making Laws and Regulations, Reports of Select Committees presented to the Council, and Bills published under Rule 8 of the Rules for the Conduct of Business at meetings of the Council.

PUNJAB GOVERNMENT.

LEGISLATIVE DEPARTMENT.

THE following Bill was introduced in and passed by the Council of the Lieutenant-Governor of the Punjab for the purpose of making Laws and Regulations on the 6th November 1917 :—

BILL No. 1 of 1917.

A Bill to amend the law relating to Vaccination in the Punjab.

WHEREAS it is expedient to amend the law relating to vaccination in the Punjab, and whereas the previous sanction of the Governor-General, required by section 79 of the Government of India Act, 1915, has been obtained to the amendment of the Vaccination Act, 1880 : it is hereby enacted as follows :— I of 1880.

Title and extent.

1. (*1*) This Act may be called the Punjab Vaccination Law Amendment Act, 191 .

(*2*) It extends to the Punjab.

Amendment of section 2 of the Vaccination Act.

2. For sub-section (1) of section 2 of the Vaccination Act, 1880, the following shall be substituted :— II of 1880.

(*1*) the expression "Municipality" includes a "notified area," and the expression "Municipal Commissioners" means a Municipal Committee constituted under the provisions of any enactment for the time being in force and includes the members of a committee of a notified area.

3. After section 19 of the said Act, the following section shall be inserted, namely :— XIII of 1880.

Insertion of new section after section 19, Act XIII of 1880.

"19-A. When this Act has been applied to any notified area or any part thereof, the Local Government may from time to time make rules consistent with this Act for the proper enforcement of this Act within the limits to which it applies. Such rules, when published in the local official gazette, shall have the force of law."

Amendment of section 21 of Act XIII of 1880.

4. In section 21 of the said Act, after the word "nineteen" the word and letter "nineteen A" shall be inserted. XIII of 1880.

1669 PGG

of 1880. 5. In section 22, clause (c) of the said Act, after the word "nineteen" the word and letter "nineteen A" shall be inserted.

Amendment of section 22 (c) of Act XIII of 1880.

S. W. GRACEY,

Secretary, Legislative Council.

6. In section 23 of the said Act, after the word "fund" the words "or notified area fund" shall be added. XIII of 1880.

Amendment of section 23, Act XIII of 1880.

O. F. LUMSDEN,

Member-in-charge.

STATEMENT OF OBJECTS AND REASONS.

Applications have recently been received by Government for the extension of the Vaccination Act, 1880, to notified areas, but as a notified area is not a municipality, the Vaccination **Act** cannot, with reference to section **1**, read with section 3 (9) of the Punjab Municipal Act, **1911**, be extended to it.

It is however desirable that notified areas should be able to enjoy the benefits of the Vaccination Act, and it is believed that the extension of the Act thereto would be now generally welcome.

O. F. LUMSDEN,

Member-in-charge.

S. W. GRACEY,

Secretary, Legislative Council.

Proceedings of the Council of the Lieutenant-Governor of the Punjab assembled for the purpose of making Laws and Regulations.

PUNJAB GOVERNMENT.

LEGISLATIVE DEPARTMENT.

Abstract of Proceedings of the Council of the Lieutenant-Governor of the Punjab assembled for the purpose of making Laws and Regulations under the provisions of the Government of India Act, 1915.

RESOLUTION *RE* IMPROVEMENT OF THE CONDITION OF PRIMARY SCHOOLS AND THE LOWER PRIMARY DEPARTMENT, AND FURTHER EXPANSION OF PRIMARY EDUCATION.

The Hon'ble Mr. Fazl-i-Hussain:—Your Honour, I beg to move the following resolution standing in my name :—

This Council recommends to His Honour the Lieutenant-Governor that the condition of the primary schools, and especially of the Lower Primary Department, be improved and that further expansion of primary education should take place through the improved schools.

By the term "primary schools", Your Honour, I mean vernacular schools which almost entirely exist in villages. The resolution does not concern the Anglo-primary schools which exist in towns, cities, or in big villages which claim to be almost towns. Primary schools are the agency for imparting what is known as primary education, and these are the only schools with which this resolution is concerned. It has now been admitted on all hands that the first and foremost duty of Government is to impart primarly education to such an extent that the percentage of literacy is considerably raised. Now what is the exact scope of primary education? Whatever divergence of opinion on that point may be, it is clear that a person who has been through a primary school course should be able to read and write in vernacular, know a little arithmetic and also know what is termed as "General Knowledge," that is to say, elementary principles of hygiene, sanitation and a little geography and history. In upper primary schools there are five classes, that is to say, five standards, five different sections in the school, or five lots of pupils having different standards. In each class there are so many subjects taught. I believe a very large number of members of this Council will be rather surprised to hear that in these primary schools there are about 40 or 50 students and as many as 5 or 4 classes—, and so many subjects to be taught in each class. The work is entrusted to *one* individual, and that one man has to attend to *all* the classes and has to teach them *all* the subjects. I myself was very much surprised when I learnt that. The Hon'ble Members will be further surprised to hear that the wonderful man who is doing all this work is drawing not more than Rs. 15 a month. That is his pay. Now, this wonderful man who is drawing Rs. 15 a month and imparting primary education to 50 odd boys in 5 different standards and in 4 or 5 subjects to each standard, must be really a wonderful man to do this work efficiently. It is not my object in connection with this resolution to dwell upon the products of these schools who have passed the fifth primary standard, whether they are good or bad. I am more or less satisfied with the products of these schools. By products I mean those who have appeared in the test and obtained a certificate of having passed the examination.

I simply want to refer the Hon'ble Members to the figures quoted by the Hon'ble Member in charge of education this morning. Now there are statistics available only for two years, that is to say, is for years 1911 and 1916, but

[*The Hon'ble Mr. Fazl-i-Hussain.*]

those figures are most eloquent. In the year 1911 there were in all about 260,000 students in the primary department. Of these half the number are in the lowest class and the other half is distributed unequally in the four higher standards. I was under the impression that possibly during the last five years matters had improved, that is to say, the number of students in the higher standards had gone up, but I am sorry to notice that the last five years have really made no change at all. Now, instead of 130,000 students being in the lowest class in the primary schools there are 160,000, that is to say, in these primary schools the number of students in the lowest class has risen by 30,000. There has been no very great increase in the higher classes. How is this to be explained? Why is it that in the lowest class there are such a large number of students who never go to the higher classes. Now it has been stated that the parents of a large number of the students in the lowest class are not particular to send them higher and remove them after a year and that as soon as the pupils are grown up they are taken out and put to other work. Now, is this removal due to the schooling being inefficient, or is it due to the fact that they are grown up and put to the field? Has the nursery proved entirely useless to impart any education to the pupils? and is it a fact that they remained in this nursery more than a year without learning anything and their parents thought that the children could learn as much in their own homes and that, therefore, there was no use keeping them in the school. There can be no doubt that the condition of this dumping ground is very bad. We are about to make primary education compulsory. We are all agreed on that. What will be the result? Supposing the number of students increased on account of this compulsory primary education movement tenfold. If the present agency for imparting primary education remains in its present condition you simply multiply the number of pupils in the lowest class to 13 lakhs? It is only one-fourth nearly of the pupils that travel from the lowest class to the class next higher in the primary schools. When you increase the number of schools and make education compulsory the result will be that in the lowest class you will find 13 lakhs of students of whom 10 lakhs will be wasting their time. Is it fair, when you are making attendance at schools compulsory? It seems to me that it is not only compelling the people to send their children to school but it is only wasting the time of their children. There is no justification for making primary education compulsory unless the machinery for imparting it is improved. Now, why is it that their efficiency is not up to the proper standard? There are two reasons. The first is that the staff is utterly inadequate in number. You cannot expect one man to tackle such a large number of standards. It is impossible to do it efficiently. In the second place teachers of superior qualifications should be engaged. You must multiply your staff by 3, or if you multiply it by 2 you must also improve their quality. This can be done by providing increased accommodation at normal schools and by improving the pay and prospects of the teachers. It is generally stated that a man is worth the money that he gets and that these teachers who are given Rs. 15 a month would not take the job if the pay were too low. This argument has only recently been refuted by Mr. Fisher most eloquently. I am, Sir, reading from the speech of Mr. Fisher :—

"We feel that no system of public education can be satisfactory which does not repose on the co operation of a body of devoted, capable and well trained teachers, and that the first step towards educational reform is to attract good men and women into the teaching profession. The Government has come to the conclusion that the financial position of the teachers in our elementary schools is unsatisfactory and that it should be improved and to this end a large additional sum of money has been recently voted by Parliament for elementary education. We do not intend that this grant should be spent in relief of rates. We propose that it should be chiefly spent on the augmentation of

[*Mr Fazl-i-Hussain; Raizada Bhagat Ram; Lala Jowahir Lal, Bhargava.*]

teachers' salaries. *It is sometimes urged that the education given in the schools is not good enough to justify higher salaries. That is a vicious circle. You cannot get good education without good teachers and you cannot get good teachers unless you are prepared to pay for them.* We have thought fit to indicate the minimum salary which should be paid to certificated and uncertificated teachers. We cannot allow teachers in our national schools to be exploited at a starvation wage. And here, let me add, that I shall not consider that I have placed the financial position of the teaching profession on a satisfactory basis till I have succeeded in securing adequate pensions for all classes of teachers."

The argument which has been rightly stigmatised by Mr. Fisher as 'a vicious circle' has been a favourite one here, and has been responsible for keeping the pay of teachers in the Primary Department as well as in other Departments, where it is. It is urged that the teacher is not fit for any higher salary, but it is forgotten that there is such a thing as "exploiting at starvation wages." That is what has been done not only by Government but also by private agencies, denominational institutions, and so on. I trust that the figures that I have quoted are enough to support the resolution. In the interests of primary education, as it is imparted at present, and in the interests of the primary education as it is to be imparted in the near future through the agency of compulsory education, it is absolutely necessary to improve the condition of our primary schools.

The masses at present are willing to go to schools to receive primary education, and the educated classes in this country are very anxious that primary education be made as universal as possible, and the Government is also anxious that it should be done. But, in my humble opinion, if the present defects are not removed, if the present agency for imparting primary education remains as inefficient as it is at present, there will be a very serious set-back received and a revulsion of feeling will take place against compulsory education. Therefore, I request the Hon'ble Members of this Council to recommend to His Honour the Lieutenant-Governor that the condition of the primary schools, and especially of the Lower Primary Department, be improved and that the further expansion of primary education should take place through the improved schools.

The Hon'ble Raizada Bhagat Ram :—"Your Honour, I wish to give my whole-hearted support to the resolution which my friend has proposed for the consideration of this Council. He has put it in a very lucid manner and proved it by facts and figures that the question of the improvement of primary schools should be taken in hand as soon as possible. He has touched on a point on which I can satisfy the Council that the masses of the country are certainly willing to help this movement and they know that the primary education as it is given at present is not very satisfactory. On two occasions during the last month this very question was mooted before the district board meeting of the Jullundur District, and that question was mooted by a landlord who is not an educated man himself and who desires that his children should be educated. He very strongly protested that this system of education in primary schools is very unsatisfactory. There were a number of causes which were mentioned on that occasion but the most important was the defect as to the qualifications of teachers and also the inadequacy in the number of teachers. Your Honour, it is a burning question of the day and I submit that the more speedily the improvement is effected the better. I support this resolution."

The Hon'ble Lala Jowahir Lal, Bhargava :—Your Honour, I support the resolution which has been put forward by the Hon'ble Mr. Fazl-i-Hussain and seconded by Raizada Bhagat Ram. The resolution moots

[*Lala Jowahir Lal, Bhargava ; Lala Lal Chand.*]

the principle about the usefulness of which there can be no two opinions. The Punjab is indebted to Your Honour for the practical scheme for the extension of primary education, and Your Honour's solicitude for the welfare of the Punjab is well known. The Bill which has been recently circulated for opinion shows the beneficent intentions of Government in unmistakable terms. This resolution is simply designed to augment the efficacy, usefulness and quality of the education that is to be imparted. It is needless to point out that the time which is spent in primary education by the children is impressionable on their minds and the mental equipment that is given them has farreaching effects later in life and in a way moulds the later growth. It is essential, therefore, that the education that is imparted in these schools should be as practical as possible. Mere acquaintance with reading and writing is not enough. The teachers that impart education should be very good and efficient men and the staff should also be very adequate. Now that Government is on the threshold of embarking on a scheme of vast expansion of primary education and making primary education compulsory it is necessary that this education should be imparted through the improved school and in the manner suggested by the Hon'ble Mover.

The Hon'ble Lala Lal Chand :—" The improvement and expansion of primary education is already engaging the kind attention of the Government, and it is hoped that in the near future most of the defects so ably put forth by the Hon'ble Mian Fazl-i-Hussain will be remedied. But the subject is of such vital importance for the regeneration of the ignorant masses that the more it is brought to the forefront the better. Most of us here have had something to do with village primary schools. But I hope the Hon'ble Mr. Richey will excuse me if I say that no one can lay claim to more personal experience of these village primary schools than my humble self. The Hon'ble Sardar Bahadur Gajjan Singh and Sardar Bahadur Partap Singh no doubt got their primary education in a village school but their experience is rather antiquated, things have certainly improved since then. So, the few remarks that I propose to make are the result more of personal observation than the result of a perusal of reports submitted by others.

Your Honour, no other institution is so ill-equipped now-a days as the village primary school. The village schoolmaster is generally a low paid official with no other source of income and it is no wonder then, that we attract only men of very low qualifications. His prospects are hardly worth mentioning but the work that he has to do or is expected from him is simply tremendous. Ordinarily there being only one teacher in a village primary school, he is supposed to give lessons in reading, writing, arithmetic, geography, mensuration, object lessons, agriculture, and several other subjects to five different classes separately every day. He is supposed to act as drill instructor and to teach practical survey of land as well. How he manages all this is known only to those who go there as students. The moment he has given his lessons to the fifth upper primary class, his task is done. It is for this class to teach the fourth primary and so on down to the infact class. The boys who are sent to this school to learn their own lessons have, besides imparting knowledge to their juniors, to do a lot of other things for their teacher. Looking after his kitchen, cleaning his utensils, filling his chilams, and very often collecting fuel for him and bringing water from the well are some of the extra duties of a student.

Your Honour ! I cannot give all the details of menial work that is done by the boys, suffice it to say, that most of their time is taken up by extra labour. This I must confess is not against Indian sentiment and that is the reason why it is tolerated. Raise the pay of the teacher and multiply their numbers is the only prescription for this disease.

Lala Lal Chand; Rai Bahadur Ram Sarn Das; Mr. Richey.]

Besides being ill-equipped our village primary schools are few in number. The other day I was passing a village on my way to a recruiting meeting and as I stopped my car all the boys of the village school came out. I asked them a few questions. I learnt that 15 boys came from a village at a distance of three miles and was told that ten more boys from that village attended another school at a distance of three miles in another direction. I need hardly say that 25 more would attend if the village be given a local school. The very next morning I was attending a meeting of the District Board to discuss the budget and as I was one of the members of the Finance Sub-Committee and while preparing the budget had seen how difficult it was to meet even the existing demands, I had not even the courage to make a proposal for a new school for want of funds.

Your Honour, Local Bodies cannot meet the growing demands for education. Unless the Provincial Government makes substantial grants, things can hardly improve. In Rohtak we are trying to make use of section 30 of the District Boards Act and I would suggest similar action for other Boards also in order to give our brethren, the non-agriculturists, an opportunity to share the burden of the village school in the same way as they have been enjoying its benefits.

With these few words I beg to support the resolution that is before the Council."

The Hon'ble Rai Bahadur Ram Sarn Das :—" Your Honour, the mover and the supporter have fully explained the noble objects of the resolution I give it my hearty support."

The Hon'ble Mr. Richey :—The question which has been raised by the Hon'ble Member is one of great importance at the present juncture. The rival claims of efficiency and expansion in education have formed a fertile subject for debate. Some urge that we should not open new schools till we have trained teachers forthcoming to staff them.

The Hon'ble Mover has pressed the claims of efficiency and in saying that I agree with him, I should first like to allay the fears of those members who press the claims of expansion. I do not think we need be afraid that the Punjab Government will subordinate expansion to efficiency. It has taken two important steps in this direction. First there is under consideration the proposal to introduce compulsory education in the areas where Government is assured that the necessary facilities will be provided. But compulsion will at first at any rate affect only urban areas. Another step which Government has taken, which I gather from the question this morning about primary education in rural areas is not so well known is for expansion in rural areas. In June of this year it issued a circular asking for preliminary surveys for the needs of each district.

Then there are others who have been impressing on us the necessity of opening a large number of schools at once regardless of the quality of teaching given in them. I do not think we need go to either extreme that there should be no expansion without efficiency or that expansion should be regardless of efficiency.

The Inspectors were asked to send in maps showing the proper centres for new schools. The principle on which these maps have been based is this that, ultimately Board Schools should be established at every centre where an attendance of 50 students can be expected provided a distance of two miles exists between two Board Schools. These maps have come, and we considered them in a committee which met last week, and they are putting up their recommendations to Government as to the lines on which programmes should be drawn up by District Boards, and it is hoped ultimately that programmes will be drawn up

[*Mr. Richey* ; *Bakhshi Sohan Lal.*]

to fulfil Government's ideal programme. I have dwelt at some length on these two points, because I think it is necessary to reassure the advocates of expansion that we are not going to subordinate quantity to quality. The policy of the Local Government as regards expansion, one might say, is the systematic and continuous provision of adequate facilities for primary education where such do not exist and the introduction of compulsion whenever and wherever adequate facilities do exist. The most ardent expansionists could not wish for more. But it will not be any use to multiply inefficient schools in the country in which the pupils cannot go beyond the lower primary standard. The efficiency of an institution cannot be easily judged by statistics You can prove by figures that 50 boys attended a school, but you cannot assess the amount of education they are receiving. The figures quoted by the Hon'ble Mover give room for pause. I have, however, referred to these questions at some length in the quinquennial report, and I do not propose to go into them at length now. I feel the Hon'ble Mover is justified in his complaint ; in fact, he has been supported by gentlemen who are an authority on questions about primary schools, such as the Hon'ble Lala Lal Chand. I will only mention two steps which the Local Government has already taken. In the first place the casual attendance in the primary schools, which the Hon'ble Member said might be due to defects in teaching, is, I think, not entirely due to that cause. There are quite a number of parents who treat the primary schools as places where they can place their children while they go out to work. For this evil I can see no remedy except compulsion, and that principle has been accepted. The other step we have taken is the improvement in the salaries of teachers during the last five years. The salaries of teachers in this province do not compare unfavourably with those of any other Province except Bombay where Vernacular Middle Schools are classed as Primary Schools. More might perhaps be done. I think the Hon'ble Member quoted Rs. 15 as being their salary. Nearly all the District Boards give progressive scales of salaries. Some give up to Rs. 20 and others Rs. 15—30. That scale of pay is not a bad pay for the teachers of primary schools and for their qualifications. The teacher lives near his home and may draw allowances in addition. One-sixth of the primary teachers in the Province, including both headmasters and their assistants, draw postal allowances in addition. In these two ways Government has done something.

As regards the qualifications of primary teachers, there are nowhere in India so high.

But having got your comparatively well-paid and well-qualified teacher you must not set him an impossible task. You must not ask him to teach five classes at once. No doubt reform is possible in this direction. In matters of training I think it is possible that the training might be specifically directed to the work to be done in rural primary school. Further, the importance of primary education might possibly be more fully realized by those officers whose duty it is to supervise it. Improvements in this direction are inexpensive and effective, and we can in this way make the best advance for the wide diffusion of education. I have great pleasure in accepting the resolution."

The Hon'ble Bakhshi Sohan Lal :—" Your Honour, I also wish to support this resolution. There is no difference of opinion that the education in primary schools which are to be the basis or foundation of forming character of the children, male and female, in their life, must be entrusted to teachers of sound and adequate qualifications. There can also be no two opinions on the question that the very low pay paid in village schools cannot attract such men and women for the teacherships who can be said to have sound training. I wish first to see an improvement in the quality of teachers, and it is important in the interests, both of the schools as well as of teachers. With these few words I support the resolution."

[*His Honour the Lieutenant-Governor.*]

His Honour the Lieutenant-Governor :—" I wish to say a word to supplement the statement made by the Director of Public Instruction that the Government will accept the resolution. I may say that every country—East and West—has gone through the stage, this primitive stage, of a single teacher striving to cope with several classes which has been described so vividly to-day. I refer to the Hon'ble Member's description of the village teacher. I think the picture in Goldsmith's 'Deserted Village' corresponds almost exactly to the village schoolmaster described by him. If I remember the lines they ran :—

'The village master taught his little school,
'A man severe he was and stern to view,
'I knew him well and every truant knew."

Then the poet goes on to say in describing his qualifications :—

'The village all declared how much he knew,
'Twas certain he could write and cipher too,
'Land he could measure, terms and tides presage,
'And even the story ran that he could gauge.'

Now here is a point that learned members of the Bar will appreciate—

'In arguing too, the parson owned his skill,
'For even though vanquished he could argue still,
'While words of learned length and thundering sound,
'Amazed the gaping rustics gathered round,
'And still they gazed and still the wonder grew,
'That one small head could carry all he knew.'

those old time " dominies " were men of character and often left their mark on their pupils, But I think men of this type, men of these varying qualifications must now be rare ; it is, however, for us to improve the existing type. The Director of Public Instruction has pointed out that there are two methods of doing this—by increasing the efficiency of our teachers and the second is to extend the scope of primary education He has explained what Government has done in reference to these two important considerations. A Bill for making primary education compulsory is now before the public. The root principle of the Bill is that Local Bodies who wish to apply its provisions when it becomes law shall satisfy Government that the necessary facilities are forthcoming.

The Punjab Government will require that it should be satisfied of the adequacy of the staff and also as to the suitability of the form of education for the needs of the population. I entirely agree with the Hon'ble Raizada Bhagat Ram's complaints of the equality of education ; the complaint occurs mainly in the rural areas. They say in the first place that the teachers are largely men from towns who do not understand rural needs or rural conditions ; they have not the same influence over their pupils. There is a frequent complaint that the long school hours from ten to four are not suited to the agricultural population, that they cause the withdrawal of the boys from the fields, and that the boys are unable to give reasonable assistance to their fathers in agricultural work. The shorting of the school hours is therefore a matter for careful consideration. Thirdly, there is a complaint that the holidays given in primary schools are not suited to rural needs ; and do not coincide with the harvest periods ; this is a matter that will require the consideration of Local Bodies who will have to take into account agricultural needs. If Local Bodies will approach the subject from the point of view of meeting the needs of the population I am sure the objections raised by Raizada Bhagat Ram will be met, and the rural population will realize that the form of education given in primary schools is to their advantage. Their objections to send their children to school will then disappear."

[*Mr. Fazl-i-Hussain.*]

The Hon'ble Mr. Fazl-i-Hussain :—"I am very grateful for the reception accorded to my resolution by the members of the Council. There is nothing more for me to say on the subject."

His Honour then put the motion to the meeting and it was accepted.

RESOLUTION *RE* RECRUITMENT OF PROFESSORS OF ANATOMY AND PHYSIOLOGY IN THE MEDICAL COLLEGE, LAHORE.

The Hon'ble Mr. Fazl-i-Hussain :—Your Honour, I beg to move my second resolution which runs as follows :—

This Council recommends to His Honour the Lieutenant-Governor that recruitment for the Professorship of Anatomy in the Medical College, Lahore, be not restricted to the Indian Medical Service and that suitable qualified men outside the Indian Medical Service be eligible for the post.

So far as our Medical College is concerned I think we are all now in a position to be proud of the fact that this institution is second to none in this country. It is well-equipped, well-staffed and as I have said, is second to none. It attracts men even from outside the Province. I want to make it clear that this resolution is not brought forward in a spirit of criticism. On the other hand, the efficiency of our Medical College is beyond reproach. The object of this resolution is not to find faults in the institution. Then, what is the object of this resolution? It is this. At present there are eleven chairs distributed as follows :—

There are—

Two Professors of Surgery ;

One Professor of Medicine ;

One Professor of Materia Medica ;

One Professor of Midwifery ;

One Professor of Diseases of Eye, Ear and Throat ;

One Professor of Pathology ;

One Professor of Forensic Medicine ; and

One Professor of Hygiene.

Besides these nine there are two more Professors, one of Anatomy and one of Physiology. So far as the first nine chairs are concerned it is obvious that practical experience is needed. So far as the last two are concerned—Anatomy and Physiology—these departments of medicine are of a literary nature and such as require more college education than actual every-day experience. Now, in the Lahore Medical College for the last 30 years the chair of Physiology has been occupied by a Professor who did not belong to the Indian Medical Service. Till recently in other provinces all the Professors were recruited from the Indian Medical Service, and only recently in Lucknow and in Bengal, and in Madras last year. Last year the Hon'ble Dr. Nair proposed in the Madras Legislative Council that the chair of Professor of Anatomy in the Medical College should be held either by a specially recuited officer or by a qualified Assistant Surgeon, that is to say, recruitment was limited exclusively to Assistant Surgeons, and to persons other than those belonging to the Indian Medical Service. So far as the recruitment to this post was concerned it was closed to members of the Indian Medical Service. Personally, I am not in favour of creating any hard and fast distinctions like that, in an educational institution. We want the best men for the posts in these institutions. We want men who are really an acquisition and have very good academic distinctions. What happens when a man with such qualifications, and suitably in touch with institutions in the West, but who does not belong to the Indian Medical Service applies for such a post? What reply will he get? You will say you cannot

[*Mr. Fazl-i-Hussain*; *Sayad Rajan Shah*; *Rai Bahadur Bakhshi Sohan Lal.*]

get the post, you are not a member of the Indian Medial Service. Supposing he says that he has worked in a very good science institute and possesses very good degrees. He will get the reply—it does not matter, you may know your subject well and perhaps better than many Indian Medical Service men. As long as you are not a member of that service you cannot be taken for the post.

It is to remove this bar that non-Indian Medical Service men are not eligible that I have brought forward this resolution. Just as an instance I may mention the case of Colonel Stephenson, who is Principal of the Government College and is a member of the Indian Medical Service. It was, I think, by the courtesy shown by the Government as well as by the Indian Educational Service that he was selected as the best-suited man to fill that high and exalted office. He has been an unqualified success. It has become quite evident that had the bar of service been created in his way and allowed to stand in the way of his appointment, he would not have had the chance of benefiting the institution and successfully managing it. Now, if from the Indian Medical Service we can take Colonel Stephenson for the Indian Educational Service—and he has done wonderfully well there—is there any reason to suppose why you cannot take a man who does not belong to the Indian Medical Service when he is an equally qualified man. Now we already know that for more than a quarter of a century the chair of Professor of Physiology has been filled with distinction by Dr. Caleb. Is there any reason to suppose that it is impossible to find a successor of his outside the Indian Medical Service ? I want to make it quite clear that it is not intended to cast any reflections whatever on the Indian Medical Service for which I have the greatest respect ? The record of that service is splendid, and in the present war they have added greater lustre to it. We have admired the service, we appreciate it, but at the same time is it unreasonable to urge that outside that service it is not possible to find good men, and especially at a time when the need of that service is very great elsewhere. So I request the Council to support this resolution which I trust is quite moderate, inasmuch as it simply raises the point of principle of a very general application, and to recommend to His Honour that recruitment for the Professorship of Anatomy in the Medical College, Lahore, be not restricted to the Indian Medical Service and that suitable qualified men outside the Indian Medical Service be eligible for the post. It is unnecessary for me to dilate on this subject."

The Hon'ble Sayad Rajan Shah supported the above resolution.

The Hon'ble Rai Bahadur Bakhshi Sohan Lal :—"Your Honour, I beg leave to move an amendment to this resolution by adding after the word 'Anatomy,' the words 'or of Physiology.' This amendment will have the effect of removing the reservation, if any, for Indian Medical Service, of the chairs of these subjects in the teaching staff of the Medical College, Lahore, and of allowing these appointments to be open for the best man, within or out of the Indian Medical Service. We all know that Dr. Caleb, who is an Indian and does not belong to the Indian Medical Service, has efficiently, rather most creditably discharged the duties of the Professor of Physiology for a large number of years in the Medical College, Lahore. His service is now approaching retirement on full pension. On his vacating the chair there is no reason why the appointment should necessarily go to a man of Indian Medical Service if an equally qualified or better fitted person be forthcoming for the post from the Medical graduates of any of the Indian or English Universities and thoroughly experienced to be entrusted and relied upon for the efficient discharge of the duties of Professor of Physiology though not necessarily belonging to the Indian Medical Service. With these few words I recommend to Your Honour, and to the Hon'ble Members of the Council to modify

[*Pandit Jowahir Lal*; *Colonel Hendley.*]

the resolution moved by the Hon'ble Khan Bahadur Mian Fazal Hussain, by adding the words ' or of Physiology ' after the word ' Anatomy ' in the second line of the resolution given."

The Hon'ble Pandit Jowahir Lal :—" Your Honour, I second this amendment I think the restriction for recruitment for the Professorship of Anatomy and Physiology in the Medical College from among the members of the Indian Medical Service should be removed for one of these chairs, Anatomy or Physiology. Of course in all such matters efficiency should be the prime consideration, and if men outside the service can be available for filling up the chairs for any of the posts, there appears to be no reason for imposing the restriction that exists, and, as already remarked by the Hon'ble Mover and the Hon'ble Bakhshi Sohan Lal, the chair of Physiology was occupied by one who did not belong to the Indian Medical Service, and he has discharged the duties with as much efficiency as can be desired. There is no reason to retain that bar and the claims of those persons who are otherwise qualified should not be ignored altogether. With these words I support the resolution as put forward by Mr. Fazal-i- Hussain and amended by Bakhshi Sohan Lal."

The Hon'ble Colonel Hendley :—" Your Honour, seeing that the question raised in this resolution and the amendment is dealt with in the recommendations made by the Public Services Commission, the Local Government, though willing it should be discussed in the Council is not disposed to make any pronouncement in connection with it, while those recommendations are still under the consideration of the Government of India and if pressed to a division the official members will not vote. In view, however, of its importance as affecting the efficiency of the Government Medical College, which is the only channel through which medical men can enter the profession in the Punjab, it is as well the Council should be put into possesssion of certain aspects of the case that may be of assistance in the discussion.

" Appointment to the chairs of Anatomy and Physiology is made by the Government of India. The Punjab Government, if it has a suitable Indian Medical Service officer in view, can nominate him, and no doubt unless the Government of India had an officer with more suitable qualifications available it would accept the Punjab Government's nomination. The Government of India, in consultation with the Secretary of State, decides what appointments should be recruited for through the Indian Medical Service.

" There are 770 officers in the Indian Medical Service, a service which is open to all duly qualified natural born subjects of His Majesty of European or East Indian descent, and yet only two or three of the special anatomy appointments in India are reserved for them. In this large number of officers there are no doubt some always available with very special qualifications in Physiology and Anatomy, men probably who entered the service mainly with a view to work in these special departments. These appointments and others similar to them are what the Secretary of State has to attract young practitioners when he recruits officers for service in the Army in India and if the service is deprived of these special appointments in order to give them to other practitioners, who, if they wanted such appointments, might have entered the Indian Medical Service, and borne their share in the heat and burden of the day in military, plague or other disagreeable service, the question may well arise, will the Secretary of State still be able to induce highly qualified men to enter it ?

" Under the present system we may say that hitherto only accomplished anatomists have occupied the chair of Anatomy at Lahore, at least two of whom entered the service hoping for such an appointment. Amongst others I might mention Major Neil, Major Lawrie, Major Perry, names of men well known in

[*Colonel Hendley.*]

and outside the Punjab, Sir Havelock Charles, to whom we owe in the main our magnificent anatomical rooms, and Colonel Lamont, who, at the outbreak of war, patriotically left a similar appointment in Scotland which he was filling with ease and dignity to take up his old duties in Lahore. Would there be great hopes of recruiting men equal to or better than these from the ranks of medical men outside the Indian Medical Service?

"Will the proposal before us make for efficiency? It is probably known why, as a subject, anatomy is so important and why such great emphasis is laid on an accurate knowledge of it; as illustrating this take quite a small operation, the removal of a gland from the neck, the surgeon with his accurate knowledge of anatomy avoids a dangerous issue by the one-sixteenth of an inch or so, had he not the knowledge gained in the dissecting room or been badly taught would this have been possible?

"The science of physiology has made such strides within the last generation or so as to have almost completely revolutionized treatment and made it necessary that it should be taught by men well versed in the latest developments and prepared to keep in touch with them.

"But supposing we put into the appintments at Lahore a good anatomist or physiologist it does not follow that he will be a good teacher, take a case which has actually occurred in India. Such a man, he did not belong to the Indian Medical Service, was found after several years from the failure of his students to pass their examinations to have been all along inefficient as a teacher. This only came out gradually and in the meantime think of the injury done to the students and to the patients they had to attend when they eventually qualified. Some will no doubt say that this might happen with an Indian Medical Service Officer, possibly, but remember he has been under the notice of the authorities (responsible for appointing him) for some years, he will have shown his ability, his sense of discipline and probably by acting in appointments, his teaching powers, and then, this is a very important point, he can be transferred to another appointment of a different kind should any doubt arise as to his efficiency: whereas in the other case the College is probably tied to him indefinitely or until his agreement expires.

"Then in our College and School we have, as I dare say this Council is well aware, difficult elements that are anything but easy to deal with; here in the Punjab we have students who tend to be unruly, not unexpectedly, perhaps, as many of them come of the fighting classes. The pupil is introduced into the dissecting room and into the Physiological Laboratory early in his career as a medical student, he has little idea of discipline and he is allowed a freedom previously unknown to him. If he comes under the influence of a man with a strong sense of discipline who has his respect, he will probably do well but leave him to a man who is himself inexperienced and has not had the disciplined training an Indian Medical Service Officer must have had, the result may be disastrous not only to the youth but to the College. The Professors of Anatomy and Physiology are in a very independent position, they have complete control of these young men for many hours at a most impressionable time in their careers, and if they fail then failure has a greater effect upon the reputation of the College and of the student, and is of far more reaching effect upon the lives of people than probably would be the case by the failure of any other professors in any other profession.

"The resolution and the recommendations of the Public Services Commission would have the effect of throwing a much greater degree of responsibility upon the shoulders of those responsible for making these appointments and would besides subject them to the possibility of much unfavourable criti-

[*Colonel Hendley ; Mr. Fazl-i-Hussain.*]

cism should they decide in favour of a service man. There would be too no doubt much difficulty experienced in recruiting for services in which the statutory numbers could never be accurately stated, and in arranging for leave vacancies or a reserve in case of sickness, details, that can be worked out, but any one with experience of the working of a service knows how very difficult they are to deal with in practice.

"As the war is not yet over it would be idle to speculate as to how admittedly changed conditions will affect the Public Services Commission's recommendations. It is certain, however, that it will be difficult for years to come to fill up casual medical appointments in India by young men of established reputation. It is estimated that only 519 male medical students will pass out in England in 1919 whereas the normal wastage, not war wastage, is but little short of double that number. It would seem that our only hope therefore is that there may still be men looking to join a service, in spite of the increased attractions in civil life, for the security it offers of an assured future and prospective pension.

Throughout these remarks it is assumed that candidates for these appointments would be required to have received their professional education in Europe and to have had experience in similar appointments in recognised British Medical Schools to meet the requirement of the University whose degrees are registrable under the British Acts."

The Hon'ble Mr. Fazl-i-Hussain:—"So far as the amendment is concerned, Your Honour, I accept it. Therefore there need be no division on that point. The Hon'ble Member in charge has said that he does not intend to express an opinion on the resolution and that the Government members will not take part in the discussion. The subject-matter of the resolution appears to me to be more or less as a sort of axiomatic truth. Therefore I did not speak at any great length when proposing it. All that I feel necessary for me to do now is to make just a few remarks with reference to the points taken up by the Hon'ble Member in charge.

"1. I think there is no doubt that every member of the Council will agree with the Hon'ble Member in charge that the efficiency and discipline of the institution must be maintained, although there may be considerable difference of opinion on the subject if it is contended that both these can only be done by members of the Indian Medical Service. Now I fully recognise that members of the Indian Medical Service are selected by open competition which is open to Indians, but possibly it would have been better if this aspect of the question had not been brought out in connection with this resolution This resolution does not aim at benefiting Indians. It only widens the field of selection from among non-Indian Medical Service men when they possess the requisite qualifications with a degree from an Indian or a British University, and it is as much in the interests of the young English practitioner as of an Indian.

"2. Now the argument that inasmuch as a member of the Indian Medical Service does a good deal of disagreeable work, therefore for that work he should be given this post in the Medical College is hardly a good one. I do not think, Sir, that service in any station for 5 or 10 years or in a plague-infected or cholera-stricken area particularly tends to increase the knowledge of physiology or anatomy. Therefore I think the services of the Indian Medical Service men in doing their disagreeable part of the work should be rewarded in ways other than this. The reason why I wanted the recruitment to be open to non-Indian Medical Service men is that the fact that they have worked in Indian conditions for a long time and done miscellaneous work does not tend to increase the knowledge of Indian Medical Service officers or even enable them

[*Mr. Fazl-i-Hussain.*]

to keep up their knowledge of a subject like anatomy. It is for this very reason why I wanted the recruitment to be open to non-Indian Medical Service men.

"3. Then it has been said that very eminent men have been holding the chair of Anatomy, but I would remind the Hon'ble Member that Colonel Perry won his reputation more as a surgeon than as an anatomist. Moreover, Sir, the object of the resolution is not that the post of Professor of Anatomy should necessarily be filled from outside the Indian Medical Service. It cannot be that in India students do not acquire sufficient knowledge where to find the diagonal bone. We want to give the post to those who will know all about it. I believe the knowledge of glands is not a thing which men outside the Indian Medical Service cannot acquire.

"4. The question of discipline is one, on which we agree. I do not think the Hon'ble Member in charge intended to imply that if a Professor is recruited from outside the Indian Medical Service he will find it impossible to maintain the discipline. Discipline is maintained in other educational institutions in Lahore which are managed by officers other than Indian Medical Service men.

"5. Then it has been urged that the men selected for the Indian Medical Service are under the eye of the Secretary of State during the period of their service, and that the Secretary of State is able to judge their capabilities. It seems to me more or less impossible for him to find out from an officer having done well as a medical man that he is fit for teaching work. It cannot be said that members of a special service are particularly fit for teaching to the exclusion of others. If the Indian Educational Service were recruited from amongst the members of the Indian Civil Service I have not the slightest doubt that a very large number will be found who will be able to do the work quite well. At the same time I believe it is generally admitted that so far as educational institutions are concerned, that a man may be an excellent scholar and yet not a good administrator. In fact, I remember, Sir, that your predecessor in office, Sir Louis Dane, once told me that one of his contemporaries in the Indian Civil Service had a very good knowledge of Oriental languages and he would have been an excellent man to fill the post of Principal of the Oriental College, Lahore. He found that neither as a District Officer nor as a District Judge Oriental scholarship was of any avail. If only that man were given a chance in the Oriental College he would have been a very great success. Now there are many instances like that. At the same time it is not seriously urged that the Indian Civil Service should supply the Education Department with teachers.

6. "The next point taken up by the Hon'ble Member is this that if an Indian Medical Service man proved unsuccessful as teacher or was failure as such, he could put him on some other work. May I ask if we proceed further and find that he proves a failure in the other work to which he was put, what will he do with that man. Will he turn him out?

"7. I do not think it is necessary for me, for purposes of this resolution, to enter into the effects of the war. I fully realise that it is desirable to attract a large number of men to the Indian Medical Service, but so far as I can see it does not affect my resolution, as my resolution is not designed to exclude any particular service.

"8. I find that in a number of other Provinces it has been found possible to consider that the products of the Medical Colleges in India are also good enough to fill this post. At all events in Madras the Hon'ble Surgeon-General said that the products of the Madras College were quite capable of filling this post. We claim that

Mr. Fazl-i-Hussain : Mr. Parker ; His Honour the President.]

our Medical College is second to none in efficiency. Is it intended then to imply that the products of this College are not equal to the products of other Medical Colleges in India and therefore they are not suitable? If it is suggested that in the Punjab it is not possible to give the post to a suitable non-Indian Medical Service man, then it is clear that the teachers in the Lahore Medical College have not been doing their duty by their students to give them a proper training. I cannot understand when they have been able to find men out side the Indian Medical Service in Madras and elsewhere to fill the post of Professor of Anatomy, why it should be difficult to find men for the Lahore Medical College.

"In conclusion I would refer to the fact that the resolution is not one that wants that anything particular should be done for a particular class or section of a class. It only asks that this disability against the people outside the Indian Medical Service be removed."

The Hon'ble Mr. Parker :—Your Honour, I rise to ask whether thi Council or the Punjab Government has any control over the appointments or Professors of the College."

His Honour the President :—"This is a point that has been raised in the recommendations of the Public Services Commission. They have made recommendations more or less on the lines of the present resolution. Their recommendations are receiving the attention of the Government of India, and no doubt the Local Government will be consulted. So to some extent the present discussion has not been infructuous. At the same time I may point out with reference to the question asked by the Hon'ble Mr. Parker that the decision in this matter does not rest with the Local Government but with the Government of India. But of course the Local Government is competent to bring the resolution of this Council before the Government of India for their consideration. As the question is likely to be under discussion between the Local Government and the Government of India, the Local Government expresses no opinion at this stage, and therefore official members will not vote one way or the other.

"I first put the amendment proposed by the Hon'ble Bakhshi Sohan Lal He recommends that in the second line of the resolution as originally proposed after the words 'Professorship of Anatomy' the words 'or of Physiology' be added. The Hon'ble Mover accepts this amendment."

The amendment was put and carried.

The resolution as amended was then put to the vote and carried.

RESOLUTION *re* IMPROVEMENT IN THE POSITION OF THE TEACHERS OF CLASSICAL LANGUAGES IN ANGLO-VERNACULAR HIGH SCHOOLS.

The Hon'ble Mr. Fazal-Hussain :—"Your Honour, my third resolution runs as follows:—

"'This Council recommends to His Honour the Lieutenant-Governor that in the Subordinate Provincial Educational Service ten posts be taken out of the Rs. 20 to Rs. 30 grade and put into the Rs. 35 to Rs. 50 grade to improve the position of the teachers of classical languages in Anglo-Vernacular High Schools.'

"In order to understand the significance of this Resolution I will first state that in the Punjab the Educational Department maintains a number of Anglo-Vernacular High Schools, while there are a large number of schools that are not

[*Mr. Fazl-i-Hussain.*]

maintained by Government—they consist of Municipal Board schools, District Board schools and denominational schools maintained by Hindu, Muhammadan and Sikh charitable institutions. This Resolution concerns the Anglo-Vernacular High Schools maintained by Government which, so far as I can gather, are kept up by Government as model institutions to be copied by other institutions. These institutions are maintained so that the efficiency of secondary education might be kept up at a certain level; therefore we expect that these model institutions would naturally be maintained at a standard of efficiency which would be higher than that of any other institution, while all other institutions would make efforts to keep up to that standard. In the Anglo-Vernacular High Schools maintained by Government a number of subjects are taught, *e.g.*, English, History, Mathematics, Geography, Science, Persian, Arabic and Sanskrit. Now the point that I want particularly to press upon the attention of the Council is this that the schools are well maintained, they are officered by Headmasters drawing a pay of Rs. 200 to Rs. 400 a month; the teachers of Science, History, Mathematics and Geography all draw pay varying from Rs. 75 to Rs. 200 a month. When we come, however, to the teaching of oriental languages, we find that a large number of the teachers get no more than Rs. 20 a month, although the work is very hard, as hard as that of the High Department; they are imparting instruction in oriental languages; they are not graduates in Arts but only graduates in Oriental languages The subject of their pay has been, on the interpellation side, before the Council; it was raised by me once and once by my friend Rai Bahadur Ram Saran Das. On the last occasion the Hon'ble Member in charge of the Education Department admitted that these men were imparting instruction in the High Schools in oriental languages, they were men who had obtained the highest degrees in the university in their subjects: the best test of knowledge in the subject was the title of Maulvi Fazil in Arabic and Munshi Fazil in Persian, and Shastri in Sanskrit. There is no other Indian university that confers the same title on scholars in these three different subjects. It comes to this that men possessing the best oriental qualifications in India who are imparting instruction in High Schools, where the Headmasters get Rs. 200 to Rs. 400 and where other teachers get Rs. 75 to Rs. 200, get only Rs. 20 to Rs. 30 a month; when they are lucky they get from Rs. 35 to Rs. 50, it is a rare instance when a man gets Rs. 50,—it is generally when he is approaching death. As I have said, these facts are admitted by the Hon'ble Member in charge of the Education Department. His plea was this, 'why do they come? it is a question of supply and demand, and the second plea was that denominational and charitable institutions are doing the same; they were not paying any more. All these defences I venture to submit are no justification for what Mr. Fisher called *exploiting labour on starvation wages*. If poor charitable institutions are paying Rs. 20 to Rs. 35 it is because they, cannot afford to pay more. Is it not the duty of the Education Department which maintains model schools for secondary education, to set the pace and the standard so that other institutions may follow? I think it is more creditable to look after the welfare of these poor teachers than to think what the extra expense will be. In any case what denominational institutions are doing would not become right because the Education Department chooses to follow them. The plea that we get the men to come on these rates and go on paying them at those rates is radically a wrong doctrine. I will not repeat the quotation I made from Mr. Fisher, that applies equally, as a matter of fact, very appropriately to the unfortunate teachers of oriental languages. What Mr. Fisher says is no more than an adaptation of the Persian proverb—

که مزدور خوش دل کند کار بیش

I should not be understood to imply at the same time that these did not work properly. But I think it is very curious that men holding the best

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[*Mr. Fazl-i-Hussain*; *Khan Sahib Mirza Ikram Ullah* ; *Rai Bahadur Ram Saran Das.*]

degrees in Arabic, Persian and Sanskrit should find themselves penniless. The Director of Public Instruction makes use of the poverty of the poor men to entice them to accept at the hands of Government wages of Rs. 20 a month and no brilliant prospects of rising to Rs 200 or even Rs. 400 a month. When the Inspector finds that the men are doing their work well he gives them a special certificate of efficiency, he says 'you are a very good teacher I give you this special certificate for teaching Arabic'; that man is satisfied and for several months after he hopes that something will be done, but his hopes are destined to be frustated. Years pass by and he rises to Rs. 24 or so. I have got here from the register of the Education Department a large number of instances illustrating that these men who are more or less enticed into the Department are faring very badly indeed. I have noted the case of two men, the first is Ramji Das who was engaged in 1905, he holds a diploma of Shastri in Sanskrit; a few years later he was given a special certificate for teaching Sanskrit in the High School; to-day after 12 years he is getting Rs. 30 a month; he has advanced during 12 years by Rs. 10. Another example, possibly a more appropriate one, is that of Abdul Karim. In 1905 he also was more or less induced into the department on Rs. 20 a month—a few years later he was given a certificate of fitness for teaching Arabic. He is now drawing Rs. 26 a month, that is a promotion of Rs. 6 after having served the department for 13 years. I know teachers who have obtained excellent chits from their Head-masters, special certificates of fitness from the Inspectors and sweet smiles from the Director of Public Instruction. So far as *increment* is concerned, none of these authorities can give them a pice on account of the hard and fast machinery that exists. This is highly unsatisfactory and the men are beginning to grumble. It appears from what the Hon'ble Member in charge told me that unless the oriental readers learn to assert themselves in the western way there is no hope for them. The Hon'ble Member in charge of the Department said last year that he felt that in the interests of mercy and justice they should be put into a higher class than the 6th but that he could not do it, there was no money to be had, but that as soon as money is available he will do what he can. I venture to submit that it will not require a large amount of money, to do justice, to afford relief to these badly paid men even in times of war. I urge their claim *on account of the fact that war is going on, and is making it extremely hard for these poorly paid men to gain a living*. It is the claims of these men that should be considered; in England the prospects of teachers are being considered and it is necessary that it should be done here as well. Having placed these facts before the Council I trust the Council will see its way to make a recommendation with a view to relieving these oriental scholars from their present predicament. As soon as the recruitment is improved and the pay raised from Rs. 35 to Rs. 50 the men will have a chance of holding their own in the schools and be on the same platform as the teachers of other subjects: the efficiency of the institutions will suffer if this discrepancy is allowed to continue between teachers in the same department. The men have to dress well and how can a man with a family do so on Rs. 20 to Rs. 30 a month? He should be placed in the same position as the teachers of other subjects.

Having said this I trust the Council will give the matter its sympathetic consideration"

The Hon'ble Khan Sahib Mirza Ikram Ullah :—"I support the resolution."

The Hon'ble Rai Bahadur Ram Sarn Das:—"Your Honour.—Before any discussion takes place on this resolution, I beg to make just a little amend-

[*Rai Bahadur Ram Sarn Das; Pandit Jowahir Lal, Bhargava; Mr. Richey.*]

ment. I find from the latest reports on the progress of education in the Punjab that there are 31 High Schools for boys and 4 for girls maintained by the Government. Taking that each of these schools employs at least three teachers for classical languages, Sanskrit, Arabic and Persian, there cannot be in the Province less than 100 teachers of this class. The proposal to raise the pay of 10 of them I think is too little. I, therefore, propose that the word thirty be substituted for ten in the resolution. If the Hon'ble Mover of the resolution accepts this amendment that would make the lot of teachers of oriental languages somewhat better. Your Honour, the Punjab University is pre-eminently an oriental University. It was originally established for encouraging the study of oriental literature. It is, therefore, a great pity that in this University of all others the teachers of oriental languages should be so lowly paid. I hope the Hon'ble Mr. Fazl-i-Hussain will amend his resolution as suggested by me. The object of this resolution has my hearty support."

The Hon'ble Pandit Jowahir Lal Bhargava:—"I support the amendment."

The Hon'ble Mr. Richey:—"I sympathise with the object underlying this resolution. I do feel that the pay of oriental teachers is too low, but I would give one or two figures that would make the matter clearer. There are 38 teachers now in the Rs. 20—30 grade, there are 72 teachers in the Rs. 35—50 grade, and there are 26 teachers in the higher grades. Therefore, the majority of teachers are at present in the Rs. 35—50 grade. Still the recruitment is in the grade of Rs. 20—30. There is no doubt about that.

"I must repudiate the spiderlike character which the Hon'ble Mover of the resolution attributed to me. He accused me of luring these men (I think he used the words enticing the men) into the department and then sucking their brains. They come readily enough. We had during the last two years 28 applications, and of these 6 men were appointed. In ordinary years there are 3 vacancies on the average, and there are 14 applicants to fill them. You ask me why they will come for such little pay. The answer is very simple. Their education has cost them little or nothing. The majority of the teachers whom we get as oriental teachers in our schools have passed their examinations privately after education in pathshalas or in maktabs. I do not quite know what that costs them in the maktab. The cost of education in our vernacular middle schools is much higher, and the products of these schools are prepared to come on Rs. 15. While they have paid more for education than the oriental scholars, these gentlemen who are appointed oriental teachers get much better pay. Therefore, from the economic point of view there is not a very strong case for raising their salaries. There is no comparison between the cost of their education and of that of an ordinary Junior Anglo-Vernacular. But I quite agree with the Hon'ble Member that in the school they must have enough to dress well in order to be respected by their pupils and to be able to hold their own with other teachers who are drawing very much higher salaries. For that reason I certainly think that the pay of oriental teachers is too low.

"Mr. Godley admitted as you say last year that their pay was low. He drew up a scheme for the revision of the Subordinate Educational Service. He completed it before he left. I discussed it with him, and we agreed, and our proposals were approved by Government, that it was better to postpone the matter, as we understood the Government of India were addressing the Local Government in regard to the Educational Service. Our supposition was correct. As you know a letter was received from the Government of India last month. It is true that the letter expressly excludes the Subordinate Service, but it is impossible to deal with it unless the

[*Mr. Richey ; Mr. Fazl-i-Hussain ; His Honour the President.*]

case of the Provincial Educational Service is decided. When we are drawing up a scheme for the Provincial Service, we will not presumably leave out of account the emoluments of the humbler members of the service. I hope that we shall be able to draw up a scheme when we know what the orders of the Government of India are about the Provincial Educational Service. It should be more or less complete by that time. For that reason our proposals for the revision of the subordinate establishment to some extent depend on the orders of the Government of India as regards the Provincial Service. I think I may say at once that the oriental teachers should gain very considerably in any such change. And as I gather from the letter of the Government of India the whole question is going to be dealt with shortly, the Hon'ble Mover will agree with me that the resolution will be covered by the action that the Local Government proposes to take, and that it is not necessary to press it. I might say that the revision of the Educational Service will also cover the proposals of the Hon'ble Rai Bahadur Ram Sarn Das. I may say that if the Hon'ble Mover of this resolution presses his resolution as it stands possibly I may be able to present some sort of scheme for the Subordinate service by the time the Council next meets."

The Hon'ble Mr. Fazl-i-Husain :—" Your Honour, I am exceedingly grateful for the sympathy shown again by the Hon'ble Member in charge, but this has always been extended to these poor people. The question however is

تا تریاق از عراق آورده شود مار گزیده مرده شود

By the time the medicine is brought from Irak the man bitten by the snake will die. Although I am not in a position to see my way to withdrawing my resolution I certainly agree that the discussion on the resolution be postponed till the next meeting of Council when the Hon'ble Member will be able to give us a scheme."

His Honour the President :—" I do not think the Council is entitled to ask to consider the details of the scheme. We cannot undertake to discuss the Education Department's scheme in Council. To that extent the Hon'ble Member in charge went further than his brief."

The Hon'ble Mr. Fazl-i-Husain :—" Would it be possible for us to know not exactly but approximately within a year or two years the time when we may expect the enforcement of the new scheme."

His Honour the President :—" If the Hon'ble Member accepts the assurance of the Director of Public Instruction, he might withdraw his resolution, and if he has any doubts about the matter, he can put a question at the next meeting of Council."

The Hon'ble Mr. Fazl-i-Husain :—" I accept that."

His Honour the President :—" We are all very keen on pushing on the case and the assurance now given will serve the purpose which the Hon'ble Mover has in view."

I understand then that the Hon'ble Mover withdraws his resolution.

The resolution was withdrawn.

ADJOURNMENT.

The Council adjourned *sine die*.

LAHORE :

The 6th November 1917.

S. W. GRACEY,

Secretary, Legislative Council, Punjab.

1669 PGG—580—23-11-17—SGPP Lahore.

Registered No. L. 864.

The Government Gazette

PUNJAB AND ITS DEPENDENCIES.

Published by Authority.

LAHORE, FRIDAY, NOVEMBER 30, 1917.

PART V.

Proceedings of the Council of the Lieutenant-Governor of the Punjab assembled for the purpose of making Laws and Regulations.

PUNJAB GOVERNMENT.

LEGISLATIVE DEPARTMENT.

Abstract of Proceedings of the Council of the Lieutenant-Governor of the Punjab assembled for the purpose of making Laws and Regulations under the provisions of the Government of India Act, 1915.

Continued from page 304.

APPENDICES REFERRED TO IN THE ANSWERS TO THE QUESTIONS ASKED BY THE NON-OFFICIAL MEMBERS AT THE COUNCIL MEETING OF THE 6TH NOVEMBER 1917.

APPENDIX A--(SEE ANSWER TO QUESTION 11).

GOVERNMENT OF INDIA.

DEPARTMENT OF COMMERCE AND INDUSTRY.

Simla, the 12th October 1917.

PRESS COMMUNIQUE.

In January 1917, the Government of India, in view of the increasing demands for coal both for war purposes and for the industrial needs of the country, and of the comparative shortness of supplies, appointed a Committee in Calcutta under the chairmanship of Sir Robert Highet to regulate the distribution of coal supplies. The duties of the Committee were to ensure that due precedence was given to the demands of the military and naval authorities and the needs of important industries and that the demands of ordinary commercial consumers were met as fully and as economically as possible. Requisitions for purposes connected with the war were effected by Mr. Church, Mining Engineer to the Railway Board, working under the orders of the Board. The local agencies to assist the Committee by furnishing certificates of the relative urgency of the demands of the different consumers were until recently the Chambers of Commerce in most cases; but considerable help was also obtained in one or two instances by the Committee from other sources. The position, however, became more difficult owing to the falling off of output during the monsoon months and, for this

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reason and in the interests of general efficiency, the Government of India, at the request of the Committee, replaced the Chambers as certificating authorities by local officials in every Province, except Madras, where the Chamber still continue to exercise their original functions. This has resulted in increased economy and promptitude and demands have so far been met, although sometimes, only with difficulty. More recently, however, demands have increased still further, while the output of coal is not likely to reach its maximum until after the end of the year.

The Government of India are of opinion that it is necessary to co-ordinate still more closely the work of requisition and of distribution, while eliminating the delays hitherto necessitated by references between the Committee and the Railway Board's Mining Engineer at Calcutta on the one hand and the Government of India and the Railway Board on the other. They have accordingly decided to entrust the control of all arrangements for the requisitioning and supply of coal for purposes connected with the war, for distribution, where necessary, among important consumers, and for the disposal of complaints regarding short supplies or requisitions to a single authority representing the Government of India in Calcutta in respect of its powers for requisitioning and distributing coal. Mr. G. C. Godfrey, Member of the Railway Board, has been selected to exercise the above functions under the title of Coal Controller. Mr. Church will continue to work as requisitioning officer under the orders of Mr. Godfrey with the title of Deputy Coal Controller. The Government of India hope that the members of the Committee will continue for the present to place their advice and assistance at the disposal of the Coal Controller. The Government of India desire to take this opportunity of expressing their appreciation of the valuable services of the Committee and of their Chairman, Sir Robert Highet, not only in controlling the distribution of coal, but in working out the preliminary organization and the collection of data.

The Government of India propose that the new arrangements should come into force on the 1st November next.

APPENDIX B—(SEE ANSWER TO QUESTION 27.)

Statement showing the number of Hindu, Sikh, Muhammadan, and other students under training in the Central Training College, Lahore, Normal Schools, and other Training Institutions for Men in the Punjab.

No.	Institution.	Scholars.					Remarks.
		Hindus.	Sikhs.	Muhammadans.	Others.	Total.	
1	Central Training College, Lahore ...	128	43	100	13	284	
2	Junior Anglo-Vernacular Class, Islamia College, Lahore.	6	...	25	...	31	
3	English Training Class, Ludhiana ...	11	6	6	1	24	
4	Ditto Rawalpindi...	6	5	6	...	17	
5	Normal School, Delhi ...	62	1	21	...	84	
6	Ditto Karnal ...	62	5	16	1	84	
7	Ditto Jullundur ...	53	8	40	3	104	
8	Mission School, Dharmsala ...	29	...	...	...	29	
9	Normal School, Lahore ...	45	5	40	6	96	
10	Ditto Gurdaspur ...	34	14	37	...	85	
11	Ditto Lyallpur ...	37	8	33	...	78	
12	Ditto Multan ...	43	...	29	...	72	
13	Ditto Rawalpindi ...	12	14	38	2	66	
14	Ditto Sargodha ...	18	1	51	...	70	
	Total ...	546	110	442	26	1,124	

Statement showing the number of Hindu, Sikh, Muhammadan, and other students under training in the Training Institutions for Women in the Punjab.

No.	Institution.	Scholars. Hindus.	Sikhs.	Muhammadans.	Others.	Total.	Remarks.
1	J. A.-V. Class, Kinnaird High School, Lahore.	...	...	...	10	10	
2	Normal School for Women, Lahore ...	74	9	35	11	129	
3	M. B. Girls' School, Gujranwala ...	5	4	2	...	11	
4	Christian Girls' Middle School, Amritsar.	...	...	...	11	11	
5	M. B. Girls' School, Ludhiana ...	19	5	31	2	57	
6	A. P. Mission Boarding Girls' School, Ambala.	...	...	...	7	7	
7	A. P. Mission Boarding Girls' School, Sialkot.	...	...	...	9	9	
8	Mission Girls' School, Clarkabad ...	...	...	...	6	6	
9	M. B. Girls' School, Rawalpindi ...	7*	9	...	...	16	
10	Sikh Kanya Mahavidyala, Ferozepore	...	5	...	...	5	
11	M. B. Girls' School, Multan ...	11	...	...	...	11	
12	Ditto Sialkot ...	6	5	14	1	26	
13	Ditto Amritsar ...	4	1	2	...	7	
	Total ...	126	38	84	57	305	

APPENDIX C—(SEE ANSWER TO CUESTION 61.)

The following municipalities have got non-official Presidents (figures taken from the returns for 1916-17) :—

Hodal, Faridabad, Jagadhri, Burya, Raekot, Kartarpur, Banga, Jalalpur Jattan, Kunjah, Khushab, Gojra, Khangarh, Alipur and Batala.

APPENDIX D—(SEE ANSWER TO QUESTION 62).

(Thousands.)

1	2	3	4	5	6	7	8
Division	District.	Grants recovered from Boards abolished.	Government grants withdrawn.	Difference between columns 3 and 4.	Consolidated grant.	Difference between columns 5 and 6. + Better, − Worse.	Remarks.
AMBALA.	Hissar	2	31	29	10	−19	
	Rohtak	1	55	54	26	−28	
	Gurgaon	1	50	49	52	+3	
	Karnal	1·1	44·1	43	34	−9	
	Ambala	1·1	59·1	58	53	−5	
	Simla	*Nil*	2·9	2·9	3·4	+5	
	Total ...	6·2	2,42·1	2,35·9	1,78·4	−57·5	
JULLUNDUR.	Kangra	1·7	23·7	22	60	+38	
	Hoshiarpur	1·1	45·8	44·7	30	−14·7	
	Jullundur	1	56·1	55·1	45	−10·1	
	Ludhiana	1·5	45·4	43·9	20	−23·9	
	Ferozepore	2·6	44·1	41·5	2	−39·5	
	Total ...	7·9	2,15·1	2,07·2	1,57	−50·2	
LAHORE.	Lahore	1·4	42	40·6	35	−5·6	
	Amritsar	1·2	33·5	32·3	50	+17·7	
	Gurdaspur	2·1	26·3	24·2	30	+5·8	
	Sialkot	2·1	41·5	39·4	25	−14·4	
	Gujranwala	3·4	55·4	52	30	−22	
	Total ...	10·2	1,98·7	1,88·5	1,70	−18·5	
RAWALPINDI.	Gujrat	1·3	23·7	22·4	30	+7·6	
	Shahpur	1·4	27·8	26·4	22	−4·4	
	Jhelum	1	23·7	22·7	18	−4·7	
	Rawalpindi	1	15·8	14·8	12	−2·8	
	Attock	1	22·7	21·7	26	+4·3	
	Mianwali	1	15·4	14·4	26	+11·6	
	Total ...	6·7	1,29·1	1,22·4	1,34	+11·6	
MULTAN.	Montgomery	·4	17·6	17·2	35	+17·8	
	Lyallpur	1·9	15·9	14	...	−14	
	Jhang	1·4	27	25·6	25	−·6	
	Multan	1·2	33·2	32	...	−32	
	Muzaffargarh	2·3	24·5	22·2	20	−2·2	
	Dera Ghazi Khan ...	3·4	36·1	32·7	55	+22·3	
	Total ...	10·6	1,54·3	1,43·7	1,35	−8·7	
	GRAND TOTAL ...	41·6	9,39·3	8,97·7	7,74·4	1,23·3	

APPENDIX E—(SEE ANSWER TO QUESTION 65).

District.	1915-16.			1916-17.			Grants made from Provincial.		Consolidated Grant.
	Income.	Expenditure.	Difference + Surplus — Deficit.	Income.	Expenditure.	Difference + Surplus —Deficit.	1915-16.	1916-17.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Hissar ...	...	...	...	2,16,905	2,53,099	−36,194	...	58,076	10,000
Rohtak ...	...	...	...	3,34,675	2,98,653	+36,022	...	95,909	26,000
Gurgaon	...	...	...	2,65,722	2,40,160	+25,562	...	89,918	52,000
Karnal ...	...	...	...	3,02,414	2,90,170	+12,244	...	68,561	34,000
Ambala ...	...	...	...	2,57,734	2,53,881	— 3,853	...	1,00,341	53,000
Simla ...	...	...	...	16,816	15,446	− 1,370	...	14,693	3,400
Total ...	...	...	...	13,94,266	13,51,409	+ 42,857	...	4,27,498	1,78,400
Kangra ...	...	...	...	2,05,743	2,40,072	—34,329	...	80,580	60,000
Hoshiarpur ...	...	...	...	4,04,628	3,79,195	+25,433	...	1,28,739	30,000
Jullundur ...	...	...	...	3,48,647	3,44,896	+ 3,751	...	1,70,567	45,000
Ludhiana ...	...	...	...	2,57,817	2,45,959	+11,858	...	87,134	20,000
Ferozepore ...	...	...	...	3,75,304	4,19,582	—44,278	...	94,458	2,000
Total ...	...	...	...	15,92,139	16,29,704	—37,565	...	5,61,478	1,57,000
Lahore ...	...	...	...	2,48,690	2,37,222	+11,468	...	84,524	35,000
Amritsar ...	...	...	...	3,06,671	3,03,868	+2,803	...	91,261	50,000
Gurdaspur ...	...	...	...	3,44,969	3,29,848	+15,121	...	98,738	30,000
Sialkot ...	...	...	...	5,00,323	4,74,521	+25,802	...	1,30,699	25,000
Gujranwala ...	...	...	...	4,30,422	4,33,717	—3,295	...	97,215	30,000
Total ...	...	...	...	18,31,075	17,79,176	+51,899	...	5,02,437	1,70,000
Gujrat ...	2,35,031	1,70,652	+64,379	...	...	...	1,22,650	...	30,000
Shahpur ...	3,05,565	3,49,131	—43,566	...	...	...	68,219	...	22,000
Jhelum ...	1,96,672	2,23,611	—26,939	...	...	...	55,800	...	18,000
Rawalpindi ...	1,50,674	1,76,936	—26,262	...	...	...	58,631	...	12,000
Attock ...	1,35,649	1,66,985	—3,336	...	...	...	45,556	...	26,000
Mianwali ...	1,31,481	1,59,000	—27,519	...	...	...	63,520	...	26,000
Total ...	11,55,072	12,46,315	—91,243	...	...	...	4,14,376	...	1,34,000
Montgomery ...	...	...	...	2,55,350	3,26,874	—71,524	...	1,46,071	35,000
Lyallpur ...	...	...	...	5,98,146	5,40,409	+57,737	...	80,405	...
Jhang ...	...	...	...	1,93,213	1,74,703	+18,510	...	58,041	25,000
Multan ...	...	...	...	3,52,891	3,27,977	+24,914	...	1,92,612	...
Muzaffargarh ...	...	...	...	2,00,227	1,78,418	+21,809	...	62,939	20,000
Dera Ghazi Khan ...	...	...	...	1,58,576	1,29,508	+29,068	...	91,432	55,000
Total ...	...	...	...	17,58,403	16,77,889	+80,514	...	6,31,500	1,35,000

C

APPENDIX F—(SEE ANSWER TO QUESTION 75.)

Grants to Local Bodies in the Punjab for the extension of Vernacular Education (Provincial and Imperial Grants.)

No.	District.	Grant paid during the last year of old system on salary basis, i.e., 1915-16, to			Grant paid in 1916-17 under the new scheme to			Grant paid in 1917-18 under the new scheme to			Remarks.
		District Boards.	Municipal Committees.	Total.	District Boards.	Municipal Committees.	Total.	District Boards.	Municipal Committees.	Total.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	Hissar ...	28,352	4,129	32,481	28,298	4,407	32,705	28,259	4,482	32,741	
2	Rohtak ...	44,364	6,657	51,021	47,240	7,640	54,880	47,645	7,677	55,322	
3	Gurgaon ...	30,487	9,909	40,396	31,402	10,461	41,863	31,875	10,486	42,361	
4	Karnal ...	22,251	8,756	31,007	22,705	9,142	31,847	22,611	9,517	32,128	
5	Ambala ...	35,275	6,283	41,558	41,740	6,609	48,349	41,908	6,570	48,478	
6	Simla ...	11,305	2,241	13,546	11,353	2,292	13,645	11,855	2,832	14,687	
	Total Ambala Division.	1,72,034	37,975	2,10,009	1,82,738	40,551	2,23,289	1,84,153	41,564	†2,25,717	†Excludes grants for opening new schools which have not been claimed yet by Local Bodies.
7	Kangra ...	45,578	578	46,156	48,561	564	49,125	50,795	597	51,392	
8	Hoshiarpur ...	71,512	2,913	74,125	74,369	2,770	77,139	75,985	2,935	78,920	
9	Jullundur ...	67,933	1,974	69,907	71,470	1,922	73,392	72,074	2,317	74,391	
10	Ludhiana ...	45,646	3,991	49,637	46,938	5,696	52,634	47,893	5,919	53,812	
11	Ferozepore ...	39,543	5,678	45,221	46,214	6,171	52,385	45,988	6,488	52,476	
	Total Jullundur Division.	2,70,212	15,134	2,85,346	2,87,552	17,123	3,04,675	2,92,735	18,256	†3,10,991	
12	Lahore ...	31,949	19,365	51,314	45,505	25,911	71,416	45,780	24,301	70,081	
13	Amritsar ...	45,951	20,879	66,830	46,024	22,345	68,369	47,[illegible]31	25,[illegible]24	72,[illegible]55	
14	Gurdaspur ...	52,675	3,077	55,752	65,464	4,150	69,614	67,003	4,342	71,345	
15	Sialkot ...	71,825	6,559	78,384	78,778	9,189	87,967	81,161	12,028	93,189	
16	Gujranwala ...	49,522	6,643	56,165	50,588	6,374	56,962	51,921	11,115	63,036	
	Total Lahore Division	2,51,922	56,523	3,08,445	2,86,359	67,969	3,54,328	2,93,496	77,010	†3,70,506	
17	Gujrat ...	41,261	1,762	43,023	46,422	2,776	49,198	44,510	2,682	47,192	
18	Shahpur ...	41,322	4,471	45,793	41,561	4,359	45,920	41,337	4,147	45,484	
19	Jhelum ...	33,811	2,661	36,472	*35,407	2,422	37,829	34,266	2,446	36,712	*Excludes a special grant of Rs 3,000.
20	Rawalpindi ...	31,467	4,134	35,601	34,294	2,772	37,066	34,210	2,813	37,023	
21	Attock ...	22,114	2,809	24,923	22,254	3,132	25,386	21,069	3,741	24,810	
22	Mianwali ...	24,900	6,521	31,421	29,103	6,934	36,037	28,716	6,899	35,615	
	Total Rawalpindi Division.	1,94,875	22,353	2,17,233	2,09,041	22,395	2,31,436	2,04,108	22,728	†2,26,836	
23	Montgomery ...	27,255	1,743	28,998	28,970	1,551	30,521	...	...	...	
24	Lyallpur ...	46,162	2,593	48,755	51,337	2,660	53,997	...	...	...	
25	Jhang ...	32,233	7,879	40,112	34,641	8,271	42,912	...	...	...	
26	Multan ...	29,383	11,179	40,562	31,893	12,456	44,349	...	...	...	
27	Muzaffargarh ...	30,948	1,759	32,707	32,889	1,811	34,700	...	...	...	
28	Dera Ghazi Khan ...	31,089	4,253	35,343	31,657	4,883	36,540	...	...	...	
	Total Multan Division	1,97,070	29,406	2,26,476	2,11,387	31,632	2,43,019	...	...	...	
	GRAND TOTAL ..	10,86,113 (a)	1,61,396	12,47,509 (a) and (c)	11,77,077 (b)	1,79,670	13,56,747 (b) and (d)	...	...		

(a) Excludes Rs. 17,000 on account of special grants to educationally backward districts :—

		Rs.
Rawalpindi	...	5,000
Mianwali	...	7,500
Dera Ghazi Khan (Grant for 1914-15).	...	4,500
Total	...	17,000

(b) Includes Rs. 44,999 on account of grants for new expenditure incurred in 1915-16 and excludes Rs. 32,000 on account of special grants to educationally backward districts :—

		Rs.
Muzaffargarh	..	7,500
Attock	...	7,500
Mianwali	...	7,500
Rawalpindi	...	5,000
Dera Ghazi Khan (1915-16)		4,500
Total	...	32,000

(c) Includes Rs. 10,43,809 from Imperial revenues.

(d) Includes Rs. 9,36,400 from Imperial revenues.

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PUNJAB AND ITS DEPENDENCIES.

Published by Authority.

LAHORE, FRIDAY, DECEMBER 7, 1917.

PART V.

Bills introduced into the Council of the Lieutenant-Governor of the Punjab for making Laws and Regulations, Reports of Select Committees presented to the Council, and Bills published under Rule 8 of the Rules for the Conduct of Business at meetings of the Council.

PUNJAB GOVERNMENT.

LEGISLATIVE DEPARTMENT.

THE following draft Bill framed by the Punjab Government to regulate the rents and occupation of houses in Simla during the period of the war is published for general information.

The Bill will be introduced into the Punjab Legislative Council on the 21st December 1917 :—

DRAFT BILL.

A Bill to regulate the rents and occupation of houses in Simla during the period of the war.

WHEREAS it is expedient to regulate the rents and occupation of houses in Simla during the period of the War, it is hereby enacted as follows :—

Title.

1. (*i*) This Act may be called the Simla House Act, 191 .

Commencement and duration.

(*ii*) It shall come into force at once, and shall remain in force for the period of the war and for the calendar year commencing on the first day of January after the conclusion of peace.

Definitions.

2. In this Act unless there is something repugnant in the subject or context—

"annual value" shall have the meaning assigned to it in section 3 (1) of the Punjab Muncipal Act, 1911.

"house" means a house suitable for occupation as a residence the annual value of which is not less than three hundred rupees; and includes the furniture, garden, grounds and all out-houses appurtenant to the house.

"owner" includes the person who is receiving or is entitled to receive the rent of a house whether on his own account or on behalf of himself and others or as an agent or trustee or who would so receive the rent or be entitled to receive the rent if the house were let to a tenant.

House Accommodation Committee.

3. There shall forthwith be established for Simla a committee to be called the House Accommodation Committee. It shall consist of five members, two to be nominated by the Governor-General in

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Council, one by the Lieutenant-Governor of the Punjab, and two to be appointed, in accordance with rules to be framed by the Local Government, by the owners of houses in Simla.

Restriction on increase in house rents.

4. Except as is hereinafter provided the annual or monthly rent of any house within the limits of the Simla Municipality shall not exceed the annual or monthly rent payable for that house for the calendar year 1917, and any agreement for the payment of rent in excess thereof shall be null and void in respect of such excess and shall be construed as if it was an agreement for payment of rent of the same amount or at the same rate as was payable for the year 1917.

In the case of any house not rented in 1917, the rent to be paid shall be fixed by the House Accommodation Committee, due consideration being given to the rents paid for similar houses in Simla in 1917. The House Accommodation Committee shall also decide, in case of dispute, what rent shall for the purposes of this Act be deemed to be the rent for 1917, of any house occupied during 1917.

Increase on account of improvement, etc.

5. An increase in rent shall be permissible only where some addition, improvement or alteration not included in necessary repairs or repairs which are usually made to houses in Simla, has been carried out at the owner's expense since the rent for 1917 was fixed. It shall not exceed ten per cent. per annum on the cost of such addition, improvement or alteration, and shall not be chargeable until such addition, improvement or alteration has been completed.

Any dispute between the owner and the tenant in regard to any increase of rent claimed under this section shall be decided by the House Accommodation Committee.

Appropriation of houses.

6. Subject to the other provisions of this Act every house in Simla shall be liable to appropriation for occupation by a Government or Municipal servant on duty in Simla. The House Accommodation Committee shall in any case of doubt decide whether a Government or Municipal servant is on duty in Simla.

Procedure for appropriation.

7. When the House Accommodation Committee is satisfied that the liability imposed by section 6 should be enforced on behalf of any Government or Municipal servant on duty in Simla it may, in accordance with the procedure prescribed by this Act, and subject to the other provisions of this Act, by notice require the owner to let the house to such Government or Municipal servant and require the existing occupier if any to vacate the same within a period of one month.

Exemptions.

8. The liability imposed by section 6 shall not be enforced in respect of any house (*a*) which is occupied by a Government or Municipal servant on duty in Simla, or (*b*) which is occupied by the owner, or (*c*) which is occupied by or let, for the occupation of himself or his family, to any tenant to whom the house was let for 1917 and subsequent years if any, or (*d*) which is occupied by any person whose business, calling or profession requires that he shall reside in Simla, or (*e*) which is used as a hospital, bank, hotel, shop or school and has been so used during the season of 1917 or (*f*) which is occupied with the written permission of the House Accommodation Committee.

Conditions regarding notice and liability for rent.

9. Except as provided in the next following section the notice referred to in section 7 shall not be issued after the fifteenth day of February in each year and the rent to be paid by the Government or Municipal servant shall be the rent payable for the whole year.

Changes of tenancy after 15th February.

10. If a house is not let by the fifteenth day of February in any year or if a change in tenancy (including a let to a sub-tenant) takes place after that date in any year, the notice referred to in section 7 may be issued at any time during that year and the rent to be paid by the Government or Municipal servant shall be the whole or a portion of the annual rent as the House Accommodation Committee may deem just and reasonable.

Recovery of rent in cases of default.

11. If a tenant for whom a house is appropriated under the provisions of this Act fails for a period exceeding one month to pay the rent due from him for such house, the owner may apply to the House Accommodation Committee to enforce payment, and if the House Accommodation Committee is satisfied that the amount claimed is still due, it may order that it be withheld from the salary and allowances of the defaulting tenant; and upon notice of such order to the officer whose duty it is to disburse such salary and allowances, such disbursing officer shall unless such salary and allowances are under attachment by order of a civil court withhold and remit to the House Accommodation Committee for payment to the owner the amount specified in the order.

Enforcement of surrender of houses.

12. If the owner fails to give possession of a house in pursuance of a notice under section 7 or if the existing occupier fails to vacate a house in pursuance of such a notice, the District Magistrate, by himself or by another person generally or specially authorised by him in this behalf, may on the application of the House Accommodation Committee enter on and enforce the surrender of the house.

lity of decisions of Accommodation ttee.

The decision of the House Accommodation Committee on any matter which it is empowered by the pro-ns of this Act to decide shall be final.

Protection to persons acting under the Act.

14. No suit or other legal proceeding shall lie against any person for anything done or in good faith intended to be done, under this Act or in pursuance of any notice or order issued under this Act.

STATEMENT OF OBJECTS AND REASONS.

THE object of the present Bill is to regulate the rents and occupation of houses at Simla ng the period of the war and the subsequent year.

In consequence of the war the demand of the Government of India for house accom-ation in Simla has increased heavily, mainly on account of the rise in the number of tary officers required at Army Head-quarters and the creation of the Munitions Board. h a shortage of accommodation and an increase in rents are threatened, and an emergency sure to remedy the one and prevent the other is called for. The Bill is due to the ex-ional conditions at present prevailing in Simla, and as already stated will be of limited ation.

S. W. GRACEY,
Secretary, Legislative Council.

O. F. LUMSDEN,
Member-in-charge.

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